



REVISED AGENDA

NOTICE OF REGULAR MEETING

TIME: 6 p.m.

DATE: Tuesday, December 17, 2019

PLACE: Shannon Community Center, Ambrose Hall
11600 Shannon Avenue, Dublin, CA 94568

Our mission is to protect public health and the environment by providing reliable and sustainable water, recycled water, and wastewater services in a safe, efficient, and fiscally responsible manner.

1. CALL TO ORDER

2. PLEDGE TO THE FLAG

3. ROLL CALL – Members: Duarte, Halket, Johnson, Misheloff, Vonheeder-Leopold

4. SPECIAL ANNOUNCEMENTS/ACTIVITIES

- New Employee Introductions

5. PUBLIC COMMENT (MEETING OPEN TO THE PUBLIC)

At this time those in the audience are encouraged to address the Board on any item of interest that is within the subject matter jurisdiction of the Board and not already included on tonight's agenda. Comments should not exceed five minutes. Speaker cards are available from the District Secretary and should be completed and returned to the Secretary prior to addressing the Board. The President of the Board will recognize each speaker, at which time the speaker should proceed to the lectern, introduce him/herself, and then proceed with his/her comment.

6. REPORTS

6.A. Reports by Staff

- Event Calendar
- Correspondence to and from the Board

6.B. Joint Powers Authority and Committee Reports

LAVWMA – November 20, 2019

6.C. Agenda Management (consider order of items)

7. CONSENT CALENDAR

Matters listed under this item are considered routine and will be enacted by one Motion, in the form listed below. There will be no separate discussion of these items unless requested by a Member of the Board or the public prior to the time the Board votes on the Motion to adopt.

7.A. Approve Regular Meeting Minutes of November 19, 2019

Recommended Action: Approve by Motion

7.B. Accept Regular and Recurring Reports: Warrant List and Quarterly Financial Reports

Recommended Action: Accept by Motion

- 7.C. Approve Proclamation Honoring Retiring City of Dublin City Manager Chris L. Foss
Recommended Action: Approve by Motion
- 7.D. Approve Amendment No. 11 to Agreement of February 8, 2002 with Bold, Polisner, Maddow, Nelson & Judson for District General Counsel
Recommended Action: Approve by Resolution
- 7.E. Authorize Execution of Quit Claim of Easement of Property and Pipeline Easement with S and V, LLC for Aloft Hotel at Grafton Plaza (DP-16-284)
Recommended Action: Approve by Motion
- 7.F. Award Construction Agreement to Garney Pacific, Inc. for the San Ramon Pump Station Flow Diversion Project (CIP 16-R018)
Recommended Action: Approve by Resolution
- 7.G. Authorize Execution of Task Order No. 4 with TJC & Associates, Inc. for Design Services for the Potable Water Pump Station Standby Generators/Emergency Response Project (CIP 16-W012)
Recommended Action: Approve by Motion

8. BOARD BUSINESS

- 8.A. Approve Continuation of Emergency Action Procurement by General Manager for Repair of the District Office and Find that the Need for the District Office Flooding Emergency Still Exists
Recommended Action: Approve by Motion
- 8.B. Approve Proclamation Honoring Retiring District General Counsel Carl P.A. Nelson
Recommended Action: Approve by Motion
- 8.C. Accept the Annual Report on Rate Stabilization Funds (RSF) and Confirm Transfers from the Regional Wastewater Operating (Fund 300) to the Regional Wastewater RSF (Fund 305), from the Regional Wastewater RSF (Fund 305) to the Regional Wastewater Replacement (Fund 310), and the Local Wastewater RSF (Fund 205) to the Local Wastewater Operating (Fund 200)
Recommended Action: Accept and Confirm by Motion
- 8.D. Adopt Pay Schedule in Accordance with California Code of Regulations, Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule and Rescind Resolution No. 30-19
Recommended Action: Adopt by Resolution
- 8.E. Accept Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019 with Independent Auditor's Report and Memorandum on Internal Control and Required Communications for the Fiscal Year Ended June 30, 2019
Recommended Action: Accept by Motion
- 8.F. Authorize Execution of Task No. 11 with Zone 7 Water Agency to the Tri-Valley Intergovernmental Reciprocal Services Master Agreement for Tri-Valley Potable Reuse Preliminary Studies and Community Outreach and Education
Recommended Action: Approve by Motion
- 8.G. Selection of President and Vice President of the Board of Directors for 2020
Recommended Action: Approve by Motions (2)

9. BOARD MEMBER ITEMS

- Submittal of Written Reports for Day of Service Events Attended by Directors
- Request New Agenda Item(s) Be Placed on a Future Board or Committee Agenda

10. CLOSED SESSION

10.A. Anticipated Significant Exposure to Litigation Pursuant to Government Code Section 54956.9(d)(2):
One Potential Case

11. REPORT FROM CLOSED SESSION

12. ADJOURNMENT

All materials made available or distributed in open session at Board or Board Committee meetings are public information and are available for inspection at the front desk of the DSRSD Field Operations Facility at 7035 Commerce Circle, Pleasanton, during business hours, or by calling the District Secretary at (925) 828-0515. A fee may be charged for copies. District facilities and meetings comply with the Americans with Disabilities Act. If special accommodations are needed, please contact the District Secretary as soon as possible, but at least two days prior to the meeting.

DUBLIN SAN RAMON SERVICES DISTRICT
MINUTES OF A REGULAR MEETING OF THE BOARD OF DIRECTORS

November 19, 2019

1. **CALL TO ORDER**

A regular meeting of the Board of Directors was called to order at 6:06 p.m. by President Misheloff.

Prior to the call to order, President Misheloff reported that a special DSRSD Financing Corporation meeting was held immediately before the Board meeting, attended by President Misheloff, Vice President Duarte, and Directors Halket, Johnson, and Vonheeder-Leopold. In accordance with DSRSD's Day of Service policy, no Director will receive any compensation or stipend for participating in more than one meeting on this date.

2. **PLEDGE TO THE FLAG**

3. **ROLL CALL**

Boardmembers present at start of meeting:

President Madelyne A. (Maddi) Misheloff, Vice President Edward R. Duarte, Director Ann Marie Johnson, Director Richard M. Halket, and Director Georgean M. Vonheeder-Leopold.

District staff present: Dan McIntyre, General Manager; Herman Chen, Financial Services Supervisor; Steve Delight, Senior Engineer – Supervisory; Carl P.A. Nelson, General Counsel; and Vivian Chiu, Administrative Analyst I.

4. **SPECIAL ANNOUNCEMENTS/ACTIVITIES – None**

5. **PUBLIC COMMENT (MEETING OPEN TO THE PUBLIC) – 6:07 p.m.** No public comment was received.

6. **REPORTS**

6.A. **Reports by Staff**

- Event Calendar – General Manager McIntyre reported on the following:
 - o President Misheloff will deliver the “State of the District” presentation at the Dublin City Council meeting this evening at 7 p.m.
 - o PG&E’s current Public Safety Power Shutoff is not anticipated to affect the District’s service area.
- Correspondence to and from the Board on an Item not on the Agenda

Date	Format	From	To	Subject	Response
11/8/2019	Email	Valley Water Director Tony Estremera	Director Edward Duarte	Invitation to Latino Directors’ Meeting on 12/5/2019 during ACWA Conference	N/A

6.B. Joint Powers Authority and Committee Reports – None

6.C. Agenda Management (consider order of items) – No changes were made.

7. CONSENT CALENDAR

Vice President Duarte MOVED for approval of the items on the Consent Calendar. Director Vonheeder-Leopold SECONDED the MOTION, which CARRIED with FIVE AYES.

7.A. Approve Adjourned Meeting Minutes of November 5, 2019 (Adjourned from October 15, 2019 Regular Meeting) – Approved

7.B. Approve Regular Meeting Minutes of November 5, 2019 – Approved

7.C. Accept Regular and Recurring Reports: Warrant List, Treasurer's Report, and Quarterly Financial Reports – Approved

7.D. Award Construction Agreements to McGuire and Hester and West Valley Construction Company, Inc. for the On-Call Water System and Sewer System Repairs, Fiscal Years Ending 2020–2022 Project, and Authorize the General Manager to Exercise up to Two One-Year Option Terms to the Construction Agreements – Approved – Resolution No. 40-19 and Resolution No. 41-19

8. BOARD BUSINESS

8.A. Approve Continuation of Emergency Action Procurement by General Manager for Repair of the District Office and Find that the Need for the District Office Flooding Emergency Still Exists

Senior Engineer Delight reviewed the item for the Board and noted construction is expected to be completed in February.

Director Johnson MOVED to Approve Continuation of Emergency Action Procurement by General Manager for Repair of the District Office and Find that the Need for the District Office Flooding Emergency Still Exists. Vice President Duarte SECONDED the MOTION, which CARRIED with FIVE AYES.

8.B. Approve Continuation of Emergency Action Procurement by General Manager for Repair of the Jeffrey G. Hansen Water Recycling Plant and Find that the Need for the Electrical Power Supply Failure Emergency Still Exists

General Manager McIntyre reviewed the item for the Board. He reported the emergency repair work is near completion and the emergency procurement item may not be on the next agenda.

Director Vonheeder-Leopold MOVED to Approve Continuation of Emergency Action Procurement by General Manager for Repair of the Jeffrey G. Hansen Water Recycling Plant and Find that the Need for the Electrical Power Supply Failure Emergency Still Exists. Director Halket SECONDED the MOTION, which CARRIED with FIVE AYES.

8.C. Receive Presentation on Public Affairs Strategic Communication Plan for Fiscal Years 2020 and 2021 and Provide Direction

Community Affairs Supervisor Sue Stephenson reviewed the item for the Board, highlighting the plan's mission and providing a synopsis of the following attachments: Public Affairs Goals, Tactics, Messages, and Target Audience; Public Affairs Achievements and Awards, July 1, 2017 through June 30, 2019; Public Affairs Division Standards; and DSRSD Standards.

The Board and staff discussed the following: programs and activities as long-term and short-term investments in educating the public, division's budget and costs of projects, website content and funding, performance metrics to determine effectiveness, and security measures to protect identity of influencers. The Board inquired about the District's crisis communications training for Boardmembers, and the District's role and its coordination with other agencies regarding regional issues such as transportation. General Manager McIntyre named a few regional groups composed of Tri-Valley agencies that hold meetings to discuss various regional issues, and Ms. Stephenson remarked that District participation depends on having a nexus with the regional issue.

9. BOARDMEMBER ITEMS

- Submittal of Written Reports for Day of Service Events Attended by Directors

Director Vonheeder-Leopold submitted a written report to Administrative Analyst I Chiu. She reported she attended the Zone 7 Water Agency Board Tour of the Sites Reservoir Project on Wednesday, November 6, and the California Association of Sanitation Agencies Board of Directors teleconference meeting last week. She provided a handout of pictures taken at the tour and summarized the activities and discussions at the meetings.

- Request New Agenda Item(s) Be Placed on a Future Board or Committee Agenda – None

10. ADJOURNMENT

President Misheloff adjourned the meeting at 6:47 p.m.

Submitted by,

Vivian Chiu, MMC
Administrative Analyst I

FOR: Nicole Genzale, CMC
Executive Services Supervisor/District Secretary



TITLE: Accept Regular and Recurring Reports: Warrant List and Quarterly Financial Reports

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the regular and recurring reports.

SUMMARY:

To maximize openness and transparency and to allow the Board to be informed about key aspects of District business, the Board directed that various regular and recurring reports be presented for Board acceptance at regular intervals. This item is routinely presented to the Board at the second meeting of each calendar month.

The reports presented this month for acceptance are noted below and are submitted as part of Attachment 1:

Ref Item A: Warrant List

For the period of 11/9/2019 to 12/4/2019, 200 accounts payable checks were issued totaling \$4,767,248.13.

Ref Item C: Quarterly Financial Reports

For fiscal year ending June 30, 2019, the District has received 88.74% of budgeted operating revenues and expended 94.02% of budgeted operating expenses. Through the fourth quarter, capital expenditures are 33.29% of budget. Due to lower than projected demand, both water service charge revenue (-\$6.2 million) and water purchases (-\$4.7m) were below budget. Water Expansion (Fund 620) expenses exceeded budget (\$1.6m) due to unbudgeted Dublin San Ramon Services District•East Bay Municipal Utility District Recycled Water Authority (DERWA) expansion projects (contribution to JPA).

The Local Wastewater Enterprise (Fund 200) continues to be the only fund that is below policy minimum reserves. All other District Enterprise, Replacement, and Expansion funds are above policy minimum reserves.

Originating Department: Administrative Services	Contact: H. Chen	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Summary of Regular and Recurring Reports	

SUMMARY OF REGULAR AND RECURRING REPORTS

Ref.	Description	Frequency	Authority	Last Acceptance	Acceptance at this Meeting?	Next Acceptance
A	Warrant List	Monthly	Board Direction	November 2019	Yes	January 2020
B	Treasurer's Report	Quarterly	CA Government Code 53646	November 2019		January 2020
C	Quarterly Financial Reports ¹	Quarterly	Board Direction	November 2019	Yes	February 2020
D	Strategic Plan Progress Report ²	Annually – Fiscal Year	Resolution 24-17	September 2019		September 2020
E	Outstanding Receivables Report	Annually – Fiscal Year	District Code 1.50.050	July 2019		July 2020
F	Employee and Director Reimbursements greater than \$100 ³	Annually – Fiscal Year	CA Government Code 53065.5	September 2019		August 2020
G	Utility Billing Adjustments ⁴	Annually – Fiscal Year	Utility Billing Adjustment Policy	Total FYE19 credits below \$25,000		August 2020
H	Annual Report on Rate Stabilization Funds ²	Annually – Fiscal Year	Financial Reserves Policy	January 2019	Yes	December 2020
I	"No Net Change" Operating Budget Adjustments	As they occur but not more frequently than monthly	Board Direction Budget Accountability Policy (See table below)	November 2017		Before end of month after occurrence
J	Capital Outlay Budget Adjustments			July 2018		
K	Capital Project Budget Adjustments			April 2019		
L	Unexpected Asset Replacements			June 2019		

For the fiscal year ending 2020, the totals for these reports are as follows:

Category	YTD	This Meeting	Total
Capital Outlay Budget Adjustments	\$0	\$0	\$0
Capital Project Budget Adjustments	\$0	\$0	\$0
Unexpected Asset Replacements	\$45,218	\$0	\$45,218

¹ Financial reporting changed from monthly to quarterly reporting.

² Presented to Board as separate agenda item.

³ Reimbursements also reported monthly in the Warrant List (Item A).

⁴ Per Utility Billing Adjustments policy, a report will be presented to the Board if total credits in any fiscal year exceed \$25,000.

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Printed on: 12/04/2019 1:49PM

Check History Description Listing

Dublin San Ramon Services District

Page: 1

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
11/12/2019	25827555	00558 IRS - PAYROLL TAXES	FEDERAL WITHHOLDING TAXES: PAYMENT	138,553.99	138,553.99
11/12/2019	35455936	00559 EDD - PAYROLL	CALIFORNIA STATE TAXES: PAYMENT	33,500.74	33,500.74
11/14/2019	102578	03536 U S BANK/ CORP PMT SYSTEMS	PRE-AERATION BLOWER REPLACEMENT	3,353.99	
			DLD WOOD CHIPPER	1,871.77	
			REPAIR OF IQ ANALYZER POWER MONITOR	1,850.08	
			VITA-D-CHLOR SUPPLIES (INV SHOWS TOTAL	1,074.26	
			RELAYS, PANDUIT FOR MIXED LIQUOR & SLUDG	978.19	
			RMADARANG: LODGING ON 09/30/19-10/04/19R	758.20	
			AJOHNSON: LODGING ON 09/30/19-10/04/19RE	758.20	
			P2 - BOWL SCRAPERS	638.56	
			CATERING FOR FALL GENERAL EMPLOYEE MEETI	575.20	
			A. BAHLOUL - HOTEL FOR MISAC CONFERENCE	564.27	
			TOP SOIL	552.81	
			REPLACEMENT HMI FOR COGEN #3	532.15	
			DROUGHT GARDEN - PLANTS	493.67	
			BOGEY WHEEL	477.05	
			ENV LEVERAGE TRAINING FOOD	470.54	
			FENCING AND RELATED EQUIPMENT FOR DAMAGE	450.00	
			PPE: SUNHATS (RESTOCK)	391.40	
			AMAZON - ACCT - HP MICROTONER FOR AP/PAY	386.62	
			B CASTELLO HOTEL FOR LUCITY CONFERENCE	379.10	
			HOTEL FOR S. SARGIOTTO - AWWA AFC19, SAN	378.98	
			HOTEL FOR T. JOHNSON FOR AWWA AFC19, SAN	378.98	
			BUILDING S LOCKER ROOM FLOOR	361.00	
			ELECTRONIC PARTS FOR LINO FOR SCADA COMM	349.60	
			REGULATORY CODE BOOKS: FIRE, ELECTRICAL,	342.20	
			ENV LEVERAGE TRAINING FOOD	329.06	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			OFFICE SUPPLIES FOR DO 10 16 19	328.58	
			FOOD & REFRESHMENTS FOR FALL GENERAL EMP	319.30	
			REBUILD KIT FOR SEWER SIPHON	311.36	
			PORTABLE TOILET RENTAL 10/15/19 - 11/11/	299.00	
			DJ FOR EMPLOYEE APPRECIATION EVENT02/22/	295.00	
			PPE: KNEE PADS - 6 PAIRS	294.96	
			HOTEL STAY FOR MISAC TRAINING	294.29	
			STEPHENSON - ACWA 2019 REGULATORY SUMMIT	290.00	
			D. MARTIN REGISTRATION FOR ACWA 2019 REG	290.00	
			ERGO EQUIPMENT	289.38	
			TUBES FOR PAX	289.09	
			SIGNS FOR LAVWMA ENTRANCE	282.04	
			PPE: HAND SANITIZER FOR FIELD STAFF	276.71	
			PRESCRIPTION SAFETY GLASSES FOR D. LEONA	259.75	
			SHOP SUPPLIES	254.47	
			GE MEETING 10/9/19: EE IN-RECOGNITION RA	250.00	
			TECH EXPO REGISTRATION M. ATENDIDO NOV 4	250.00	
			ONLINE JOB AD - LAB TECH RECRUITMENT	249.00	
			PPE STORAGE SUPPLIES	245.70	
			INVERTER FOR FSL HARVESTING	220.65	
			BATTERIES FOR PG&E OUTAGES	215.35	
			OIL DISPENSER FOR VACUUM PUMPS	207.04	
			IEEE MEMBERSHIP FOR MAURICE ATENDIDO	206.00	
			CHAIN SAW SHARPENERS AND BAR FOR DLD	201.52	
			EE RECOGNITION: STAR AWARD GIFT CARDS -	200.00	
			DATA SWITCH FOR NEW VIBRATION MONITORS	185.16	
			CHAIN SAW BAR AND CHAINS FOR FACILITIES	174.54	
			CAR CHARGERS (2) & SHOWER CURTAINS (3)	169.28	
			DIV 54 RECOGNITION EVENT & STAFF MEETING	167.15	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			STEPHENSON - ACWA BOD MTG (IRVINE) LODGI	164.23	
			J. CHALK REGISTRATION FOR CWEA NSD19, 10	163.00	
			MULTIPLE NEW EMPLOYEES - POLO SHIRTS	159.17	
			EM SHOP MATERIALS	158.87	
			FUEL FOR TRUCK 110	150.00	
			FUEL FOR TRUCK 110	150.00	
			AMAZON - ACCT - MICR MICROTONER FOR AP/P	142.03	
			DROUGHT GARDEN - TREES	139.70	
			NOR CAL SAFETY DAY - FOR CEU'S IN WOODLA	138.00	
			AVIEIRA: REGN FEE RE: NORTHERN SAFETY DA	138.00	
			FUEL FOR TRUCK 109	125.00	
			FUEL FOR TRUCK 110	125.00	
			FUEL FOR TRUCK 109	125.00	
			MISC SUPPLIES FOR TURNOUT 2	118.33	
			BUILDING T BACKFLOW DRAIN	115.75	
			METAL TRIM BUILDING A OVERHANG FOR GOLF	108.98	
			ERGO MOUSE AND ELECTRICAL REF TABS	108.83	
			FUEL FOR TRUCK 109	106.25	
			FUEL FOR TRUCK 29	106.00	
			FUEL FOR TRUCK 110	103.74	
			OFFICE SUPPLIES	100.32	
			FUEL FOR TRUCK 29	100.00	
			OFFICE SUPPLIES	98.15	
			OFFICE SUPPLIES	94.97	
			CHANG - ULTIMATE PHOTOGRAPHY CRASH COURS	89.00	
			CWEA TRNG CONNIE & TROY IN SACRAMENTO 11	88.12	
			MISC SUPPLIES	87.27	
			SBEC OCTOBER MEETING STEVE DELIGHT AND J	80.00	
			SPEAKER & CABLE FOR ELECTRICAL SHOP COMP	78.91	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			OFFICE SUPPLIES FOR DO 10 4 19	78.00	
			MISC SUPPLIES	77.96	
			TEAM BUILDING LUNCHEON	77.55	
			FOLDERS FOR DEVELOPMENT PROJECTS (RED AN	70.19	
			FUEL FOR TRUCK 112	70.00	
			FUEL FOR TRUCK 112	70.00	
			FUEL FOR TRUCK 93	70.00	
			FUEL FOR TRUCK 112	70.00	
			CIP 20-A002.ADMIN.CIP LUNCH FOR PROJECT	68.85	
			JETTER SUPPLIES	68.78	
			CS/UB DISCUSSION	66.60	
			FUEL FOR TRUCK 112	65.50	
			OFFICE SUPPLIES	64.14	
			FLASHLIGHTS AND PLIERS FOR INSPECTOR TOO	59.98	
			OFFICE SUPPLIES FOR DO 10 16 19	59.41	
			FUEL FOR COMPRESSOR	57.71	
			FACILITIES SUPPLIES	57.16	
			REFRESHMENTS FOR LAVWMA WET WEATHER MTG	56.98	
			DROUGHT GARDEN - PLANT DELIVERY FEE	54.63	
			BOOT DRYER	54.61	
			OFFICE SUPPLIES	54.53	
			MISC SHOP SUPPLIES	54.24	
			HEAVY DUTY STAINLESS STEEL CAMPING MIRRO	54.09	
			GASOLINE - DISTRICT POOL VEHICLE	53.92	
			COOLERS FOR INSPECTORS	53.90	
			SUPPLIES FOR BUILDING A LAB LEAK	51.52	
			COGEN AIR FUEL SENSOR ORDERED 2 ONLY 1 R	50.99	
			REPAIR PIPE FOR LEAK @ DLD	50.91	
			CHAIN SAW CHAINS	50.45	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			RATE STUDY TRAINING 10/10/19 - REGISTRAT	50.00	
			FUEL FOR TRUCK 112	50.00	
			CALIFORNIA RATES 101 WORKSHIP REGISTRATI	50.00	
			ACWA - WEBINAR-10/08/19	50.00	
			HIPAA COMPLIANCE TRAINING	49.98	
			TABLE CLOTHS FOR FALL GENERAL EMPLOYEE M	48.99	
			QTY (2) LOGITECH WIRELESS KB/MOUSE	48.05	
			STEPHENSON - ACWA BOD MTG (IRVINE) AIRPO	48.00	
			PERMIT DISPLAY BOX AND PENS	47.17	
			COMBINED MEETING & TEAM ACCOMPLISHMENTS	45.75	
			2019 STATE OF THE DISTRICT 1 LUNCHEON 10	45.00	
			BRING YOUR KIDS TO WORK DAY MEETING EXPE	42.03	
			FONTS FOR GRAPHIC DESIGNER'S COMPUTER	41.85	
			HOSE BIBS FOR FOD WAREHOUSE INVENTORY	41.41	
			9/26/19 IT WRKNG LNCH - C. ATWOOD & IT S	41.02	
			CHAIN SAW CHAINS	40.96	
			TEST FOR OPS CONTROL SYSTEMS SUPVR RECRU	40.00	
			FUEL FOR TRUCK 29	40.00	
			CHAN SAW SHARPENING BITS	39.28	
			COLD-PATCH FOR EMERGENCY REPAIR ON EAST	39.26	
			POWER SUPPLY FOR LAVWMA RECTIFIERS MONIT	36.03	
			ENG LEVERAGE TRAINING-FOOD	34.30	
			PRO SUBSCRIPTION (OCTOBER 2019)	33.00	
			AMAZON - ADMIN SVCS - RFID BLOCKING SLEE	32.70	
			PARTS FOR BUILDING S FLOOR	32.45	
			BOARD TO DISPLAY FREQUENTLY USED INFO &	32.13	
			MISC SHOP SUPPLIES	30.61	
			SHANNON FACILITY ATTENDANT HOURLY FEE FO	30.00	
			GENERAL SUPPLIES	29.69	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			HAND RIVET TOOL FOR TRUCK 82	26.74	
			PARTS FOR CHAIN SAW	26.17	
			10/18/19 ERP LUNCH FOR ACCT	25.35	
			FUEL FOR TRUCK 112	25.00	
			AUTO REPLENISHMENT 10-18-19	25.00	
			AMAZON - PI - SPACE HEATER FOR S. STEPHE	24.79	
			SNACKS FOR LAVWMA ANNUAL WET WEATHER MEE	24.22	
			FUEL FOR TRUCK 112	24.08	
			HEAVY DUTY STAINLESS STEEL CAMPING MIRRO	24.04	
			QTY (1) LOGITECH WIRELESS KB MOUSE FOR B	24.02	
			FUEL FOR TRUCK 29	24.00	
			STEPHENSON - CSDA CONFERENCE PRESENTATIO	22.96	
			PPE STORAGE SUPPLIES	22.78	
			GASOLINE - DISTRICT POOL VEHICLE	22.25	
			KITSCHCLUTCH TRANSACTION #1715811943	21.85	
			PHENOLIC LABEL FOR SWITCH ON HEAT LOOP C	21.85	
			RMADARANG: AIRPORT SHUTTLE RE: LUCITY 20	21.71	
			AJOHNSON: AIRPORT SHUTTLE RE: LUCITY 201	21.71	
			UNV10301 SIX-SECTION CLASSIFICATION FOLD	21.70	
			FOLDERS FOR RECYCLED WATER PROGRAM (1 OF	21.70	
			ENV LEVERAGE TRAINING FOOD	21.50	
			STEPHENSON - CSDA CONFERENCE PRESENTATIO	21.36	
			30MM HOLE SAW FOR LABEL ON HEAT LOOP CON	18.41	
			HEDGE TRIMMER PARTS FOR FACILITIES	16.38	
			ADHESIVE MAGNETS - 1 INCH, 36 PCS	16.22	
			RMADARANG: AIRPORT SHUTTLE RE: LUCITY 20	14.95	
			AJOHNSON: AIRPORT SHUTTLE RE: LUCITY 201	14.95	
			ISUROSO: AIRPORT SHUTTLE RE: LUCITY 2019	14.95	
			PARKING FOR ISLE TECHNOLOGY MTG @ EBMUD	14.00	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019 To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			DOCUMENT/BOOK HOLDER FOR IMPROVED WORKSP	13.45	
			PAPER TOWELS FOR DIORAMA	10.14	
			EE ENGAGEMENT - YOU'VE BEEN BOO'D GAME	9.93	
			DIORAMA - FOOD COLORING	8.72	
			SUPPLIES FOR JETTER	8.50	
			DIOARAMA SPRAY BOTTLES	7.75	
			SUPPLIES FOR DIORAMA DEMONSTRATION	6.16	
			UB MEETING 9/30/19 & FULL MGMT MEETING 1	5.98	
			RUBBER CAP	3.81	
			DUCT; WIRE	1.11	
			APPLE ICLOUD STORAGE FOR OCTOBER 2019 -	0.99	
			RETURN: BATTERIES FOR PG&E OUTAGES	-54.09	
			SUROSO - TOWN AND COUNTRY HOTEL DEPOSIT	-379.74	
			CREDIT - GRASHUIS CALPERS EDUCATION FORU	-449.00	32,274.43
11/14/2019	102579	08852 MANUEL BARCELLOS	M. BARCELLOS REIMB EXP @ CWEA N. SAFETY	96.28	96.28
11/14/2019	102580	01013 BARRETT BUSINESS SERVICES	K. YAN: W/E 10/20/19	1,463.00	
			J. RUTHRUFF: W/E 10/20/19	1,419.60	
			M. JOHNSTON: W/E 10/20/19	1,170.40	
			E. VILLAMOR: W/E 10/20/19	505.40	
			N. POON: WE 10/20/19	486.40	
			M. ZAKLAN: WE 10/20/19	486.40	
			A. GEHMLICH: WE 10/20/19	486.40	
			P. MULLEN: WE 10/20/19	415.22	6,432.82
11/14/2019	102581	06022 EDWARD DUARTE	DIRECTOR DUARTE MILEAGE REIMB EXP FOR OC	19.60	19.60
11/14/2019	102582	00937 GRAINGER, INC.	REPLACEMENTS & TO #4 & #5	506.20	506.20
11/14/2019	102583	04424 GRAYBAR ELECTRIC COMPANY	PS20B PARTS FOR REPAIR	271.62	
			EM SHOP TOOLS	123.15	394.77

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11/14/2019	102584	00362 GSE CONSTRUCTION CO., INC.	15-W017 FINAL RELEASE RETENTION (PO#0100	25,956.30	25,956.30
11/14/2019	102585	01403 PRAXAIR DISTRIBUTION INC 186	GAS AND CYLINDER RENTAL	81.55	81.55
11/14/2019	102586	07325 JACKIE SIMMERSO	J. SIMMERSO REIMB EXP @ CALPERS EDUCATI	147.25	147.25
11/14/2019	102587	09372 IRENE SUROSO	I. SUROSO REIMB EXP @ AWWA AFC SAN DIEGO	394.51	394.51
11/14/2019	102588	00762 TEST AMERICA LABORATORIES	SAMPLE ANALYSIS	255.00	255.00
11/14/2019	102589	00843 THE COVELLO GROUP INC	17-P004 T.O. 1 8/23/19 TO 9/26/19	52,206.00	
			15-P018 T.O. 3 8/23/19 TO 9/26/19	8,919.50	61,125.50
11/14/2019	102590	05026 UNIVAR USA INC.	4798.30 SOD HYPO DELV 10-22-19	3,523.77	
			4750.00 GL SOD HYPO DELV 10-16-19	3,488.30	7,012.07
11/14/2019	102591	05026 UNIVAR USA INC.	375 GAL SODIUM HYPOCHLORITE 12.5% - RES3	630.46	630.46
11/14/2019	102592	01738 3T EQUIPMENT COMPANY INC.	RST COMPATIBLE 36 CLEAT GRITTED TRACKS (875.76	875.76
11/14/2019	102593	07554 AIRGAS USA, LLC	TOOLS, WIRE WELD SHOP	46.06	46.06
11/14/2019	102594	00622 AT&T	MANAGED INTERNET SERVICES 10/01/19-10/3	2,164.63	
			AT&T VIOP SERVICE CC 10/01/19-10/31/19	128.18	
			AT&T VIOP SERVICE DO 10/01/19-10/31/19	100.96	2,393.77
11/14/2019	102595	08663 AWARDS NETWORK	EMPLOYEE SERVICE AWARDS - S. KOZANDA & K	327.75	327.75
11/14/2019	102596	00105 DEPT 34261 CAL-STEAM	MISC SUPPLIES	287.32	287.32
11/14/2019	102597	00136 CDW GOVERNMENT INC.	NETAPP FAS2650 1YR MAINTENANCE RENEWAL	2,733.70	2,733.70
11/14/2019	102598	02639 CITY OF SAN RAMON	ENCROACHMENT PERMIT FEES FOR THREE PERMI	1,860.00	1,860.00
11/14/2019	102599	00014 GSA COUNTY OF ALAMEDA	FY 2019 FUELING - FOD/INSP/CFRS FOR SEPT	2,923.45	2,923.45
11/14/2019	102600	01089 CWEA - NRTC	KHAW - CWEA MEMBERSHIP RENEWAL 2020	192.00	192.00
11/14/2019	102601	02656 FASTENAL COMPANY	PPE: BLDG S VENDING MACHINE RESTOCK	151.84	
			PPE: FOF VENDING MACHINE RESTOCK	56.47	

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			PPE: BLDG A VENDING MACHINE RESTOCK	4.16	212.47
11/14/2019	102602	09170 GOLDEN BAY CONSTRUCTION II	MTR 63983855 RETURN	1,958.66	1,958.66
11/14/2019	102603	00352 GOLDEN STATE FLOW MEASURE	AMI TRANSPONDERS & ACCESSORIES	9,421.72	9,421.72
11/14/2019	102604	00382 HAVE AIR WILL TRAVEL, INC.	NEW TIRES ON THE BACKHOE	2,814.95	2,814.95
11/14/2019	102605	03149 HDS WHITE CAP CONST SUPPLY	SUPPLIES FOR MARWICK DR. REPAIR	71.76	71.76
11/14/2019	102606	07652 HUNT & SONS, INC.	FY20 DIV53 BPO FUEL SUPPLY & DELV SRVS P	2,447.30	2,447.30
11/14/2019	102607	00417 IDEXX DISTRIBUTION, INC	LABORATORY SUPPLIES AND CHEMICALS	328.57	328.57
11/14/2019	102608	06341 KDW CONSTRUCTION	MTR 65495580 RETURNED	1,932.35	1,932.35
11/14/2019	102609	08358 LIGHTHOUSE DESIGN, INC.	17-W002 T.O. 1 PG&E ELECTRICAL DESIGN S	5,200.00	5,200.00
11/14/2019	102610	00536 MC MASTER-CARR SUPPLY CO.	SEAL WATER FITTING FOR TIPS 4 EA.	59.05	59.05
11/14/2019	102611	08559 MICHAEL BAKER INT'L. INC.	17-W003 T.O. 1 9/2/19 THROUGH 9/29/19	4,438.68	4,438.68
11/14/2019	102612	03978 MICROTECH SCIENTIFIC	LABORATORY SUPPLIES	348.90	348.90
11/14/2019	102613	04231 MSC INDUSTRIAL SUPPLY CO	PAINT, SEALANT, LEATHERMAN TOOL	420.82	
			REPLACEMENT DREMEL TOOL FOR DEFECTIVE SH	54.46	475.28
11/14/2019	102614	00591 NEOPOST USA INC.	NEOPOST QUARTERLY FEE 11/22/19 - 2/21/20	260.81	260.81
11/14/2019	102615	00620 P G & E	MISC PUMP STNS, RESERVOIRS, TO'S ELEC -	70,261.05	
			PUMP STATION R200A ELECTRICITY - OCT 201	4,009.40	
			ALAMO TRUNK SEWER ELECTRICITY - OCT 2019	15.79	
			DISTRICT OFFICE GAS SERVICE - OCT 2019	15.11	
			DO UTILITY BLDG GAS SERVICE - OCT 2019	13.80	
			JOHNSON DRIVE STREETSCAPE ELEC - OCT 201	11.91	74,327.06
11/14/2019	102616	08356 PACE SUPPLY	MISC PLUMBING SUPPLIES	876.55	876.55
11/14/2019	102617	04211 PLATT ELECTRIC SUPPLY	CABLE STORAGE SYSTEM	4,017.82	
			RENEWAL PARTS: BLANK DEVICE PANEL FOR SW	1,293.56	

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			17-W002 30 CCT PANELBOARD QUOTE #275187	714.24	
			BACK PANEL FOR LAVWMA VIBRATION ENCLOSUR	653.21	
			IQ METERS TO REPLACE THE EMON UNITS IN B	346.24	
			SHOP TOOLS	172.67	
			SHOP TOOLS	95.59	7,293.33
11/14/2019	102618	01195 POWERSTRIDE BATTERY CO., IN	BATTERY FOR CART #336	848.88	848.88
11/14/2019	102619	04105 R & B COMPANY	950 CLOW HYDRANT *SAFETY YELLOW* (QTY. 2	3,889.30	
			MISC SUPPLIES	884.93	
			20-P006 FITTINGS FOR DIGESTER BOTTOM PUM	722.14	
			MISC PARTS	600.88	
			HYD B&N KIT *HOLLOW* SS316	382.38	
			1-1/2 FORD QUICK NUT ASSEMBLY (QTY. 10)	215.77	6,695.40
11/14/2019	102620	00058 READYREFRESH	LAB BOTTLED WATER SERVICE - OCT 2019	80.30	80.30
11/14/2019	102621	08646 SAUSAL CORPORATION	19-A005&16-A004-PP#3 FOR 10/01/19-10/31/	294,567.93	
			19-A005 T.O. 1 PRE-CONSTRUCTION DESIGN S	30,331.00	324,898.93
11/14/2019	102622	01096 SHAPE INC	TWAS PUMP PARTS	5,574.33	5,574.33
11/14/2019	102623	00825 SWRCB - ATTN: ACCT OFFICE	R. THOMPSON GRADE 2 WATER DISTRIBUTION O	80.00	80.00
11/14/2019	102624	00837 TELSTAR INSTRUMENTS, INC.	FY20 DIV54 BPO: ON-CALL SCADA PROGRAMMIN	6,120.00	6,120.00
11/14/2019	102625	08023 ATTN: TOM MAJIC THE BACKFLC	REPAIR, TEST AND CERTIFY TWO (2) DISTRIC	773.13	773.13
11/14/2019	102626	00924 VERIZON WIRELESS	CELL PHN SVC AND EQUPTMNT CHARGES 09/04/	5,456.12	
			CELL PHN SVC AND EQUPTMNT CHARGES 10/04/	5,065.25	10,521.37
11/14/2019	102627	00933 VWR INTERNATIONAL, INC.	LABORATORY SUPPLIES AND CHEMICALS	243.66	
			LABORATORY SUPPLIES AND CHEMICALS	161.09	
			LABORATORY SUPPLIES AND CHEMICALS	91.03	
			LABORATORY SUPPLIES AND CHEMICALS	69.48	
			LABORATORY SUPPLIES AND CHEMICALS	22.59	587.85

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11/14/2019	102628	04061 WAXIE SANITARY SUPPLY	JANITORIAL SUPPLIES	1,121.80	
			JANITORIAL SUPPLIES	199.28	1,321.08
11/14/2019	102629	07621 WESTERN TRAFFIC SUPPLY, INC	TYPE 1 PLASTIC BARRICADE W/ STENCIL & SU	3,537.98	3,537.98
11/14/2019	102630	03508 XYLEM WATER SOLUTIONS USA	20-W022 DERWA SFUV WIPER RAM ASSEMBLIES	148,607.39	148,607.39
11/14/2019	102631	00987 ATTN: ACCOUNTING ZONE 7 WA	OCTOBER 2019 CONNECTION FEES	2,057,712.00	2,057,712.00
11/14/2019	102632	00987 ATTN: ACCOUNTING ZONE 7 WA	DOUGHERTY VALLEY O&M COST SHARE 07/01/19	4,030.54	4,030.54
11/18/2019	11182019	03718 HR SIMPLIFIED	IRS 125 10/11/19 - 11/15/19 POS/DCA/FSA	3,436.66	3,436.66
11/21/2019	102633	01209 AERC RECYCLING SOLUTIONS	RECYCLE WASTE HAULING FROM WWTP - (P2 PR	1,337.11	1,337.11
11/21/2019	102634	09040 ANDERSON PACIFIC ENGINEERI	17-P004 - PP#7 10/01/19-10/31/19	471,523.00	471,523.00
11/21/2019	102635	01013 BARRETT BUSINESS SERVICES	K. YAN: W/E 10/27/19	1,463.00	
			J. RUTHRUFF: W/E 10/27/19	1,419.60	
			K. BECK: W/E 10/20/19	1,064.00	
			T. AMARO: W/E 10/20/19	1,064.00	
			A. SMITH: W/E 10/20/19	1,064.00	
			K. BECK: W/E 10/27/19	1,064.00	
			E. VILLAMOR: W/E 10/27/19	877.80	
			A. SMITH: W/E 10/27/19	851.20	
			T. AMARO: W/E 10/27/19	851.20	
			P. MULLEN: WE 10/27/19	830.44	
			M. JOHNSTON W/E 10/27/19	585.20	
			M. ZAKLAN: WE 10/27/19	512.00	
			N. POON: WE 10/27/19	486.40	
			A. GEHMLICH: WE 10/27/19	486.40	
			S. MONTAGUE: W/E 11/10/19	468.00	13,087.24
11/21/2019	102636	00099 BUCKLES-SMITH ELECTRIC CO	TRAINING SERVICES FOR ERVIN PARIERA, COU	2,780.00	2,780.00

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11/21/2019	102637	04691 INC. EQUIFAX INFORMATION SVI	FTC RED FLAG RULES ANNUAL COMPLIANCE	373.56	373.56
11/21/2019	102638	00339 PATRICIA GALVES	P. GALVES REIMB EXP @ MISAC 09/28/19-10/	111.94	111.94
11/21/2019	102639	03985 NICOLE GENZALE	N. GENZALE REIMB EXP @ DSDA BOARD SECRET	149.52	149.52
11/21/2019	102640	00937 GRAINGER, INC.	PARTS FOR REBUILDING DERWA CL2 ANALYZER	110.64	
			PARTS FOR DERWA CL2 ANALYZER REBUILD	8.95	119.59
11/21/2019	102641	04424 GRAYBAR ELECTRIC COMPANY	SHOP TOOLS	931.56	
			SHOP STOCK & TOOLS	847.18	
			SHOP TOOLS	37.69	1,816.43
11/21/2019	102642	06791 HYLAND SOFTWARE, INC.	HYLAND - PROFESSIONAL SERVICES 10/13/19	645.00	645.00
11/21/2019	102643	03853 ICMA	ICMA 457 DEFERRED COMPENSATION: PAYMENT	49,552.67	49,552.67
11/21/2019	102644	01242 INFOSEND, INC	INFOSEND UTILITY BILL & PD NOTICE PRINT	477.42	477.42
11/21/2019	102645	00439 IUE LOCAL 39	LOCAL 39 UNION DUES: PAYMENT	4,752.60	4,752.60
11/21/2019	102646	01171 MCGUIRE & HESTER	ON-CALL WATER & SEWER REPAIRS - JUL & AU	177,612.83	177,612.83
11/21/2019	102647	01403 PRAXAIR DISTRIBUTION INC 186	GAS AND CYLINDER RENTAL	708.06	708.06
11/21/2019	102648	02470 SHRED-IT USA LLC	SHREDDING SERVICE - SVC DATE 10/31/19	121.89	121.89
11/21/2019	102649	05026 UNIVAR USA INC.	5000.10 GL SOD HYPO DELV 10-28-19	3,671.97	
			4908.60 GL SOD HYPO DELV 10-28-19	3,604.77	
			4851.40 GL SOD HYPO DELV. 10-30-19	3,562.76	10,839.50
11/21/2019	102650	07290 V. W. HOUSEN & ASSOCIATES, IN	15-W017 T.O. OC-3 9/1/19 THROUGH 9/30/19	2,185.00	2,185.00
11/21/2019	102651	00957 WEST YOST & ASSOCIATES	16-R018 T.O. OC-13 10/5/19 TO 11/8/19	414.00	414.00
11/21/2019	102652	00019 A-1 ENTERPRISES	OCT '19 LAVWMA STREET SWEEPING	394.00	
			WWTP OCT '19 STREET SWEEPING	250.00	644.00
11/21/2019	102653	06552 SOLUTIONS INC. AMERICAN COI	AQUAHAWK CUSTOMER PORTAL MAINTENANCE 12/	2,421.00	2,421.00

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11/21/2019	102654	04042 BAY AREA NEWS GROUP	16-R018 BID - HEARING/ORDINANCE - BAY AR	777.60	777.60
11/21/2019	102655	00085 RHODORA BIAGTAN	REFUND TO R. BIAGTAN FOR 457 REIMB/CORRE	27.95	27.95
11/21/2019	102656	00091 & JUDSON BOLD, POLISNER, MA	MONTHLY LEGAL SERVICES - OCT 2019	18,005.00	18,005.00
11/21/2019	102657	07825 C & R TRUCKING INC.	HAULING BULK MATERIAL FOR REPAIRS (9 LOA	7,997.21	7,997.21
11/21/2019	102658	01085 CALPERS LONG-TERM CARE PR	LONG-TERM CARE: PAYMENT	68.12	68.12
11/21/2019	102659	00118 CALTEST ANALYTICAL LAB	SUBCONTRACTED SAMPLE ANALYSES	184.30	184.30
11/21/2019	102660	09158 CLAREMONT EAP	EE ASSISTANCE: DECEMBER 2019 CHARGES	393.25	393.25
11/21/2019	102661	00192 CORROSION ENG'G ASSOCIATE	ANNUAL SURVEY OF THE CP SYSTEMS AT EACH EALS CATHODIC PROTECTION ANNUAL SURVEY A	2,535.00 785.00	3,320.00
11/21/2019	102662	03997 CORRPRO COMPANIES, INC.	LAWWMA PIPELINE BIANNUAL CP SYSTEM SURVE	12,635.00	12,635.00
11/21/2019	102663	08513 D & M EMBROIDERY	SAFETY JACKETS FOR THREE (3) CONSTRUCTIO	333.10	333.10
11/21/2019	102664	00229 DELL MARKETING LP	QTY (10) DELL P2417H MONITORS FOR IT STO	2,105.21	2,105.21
11/21/2019	102665	00277 EAST BAY MUNICIPAL UTILITY DI	LAWWMA LEWELLING WTR & SWR 09/04/19 - 1	190.18	190.18
11/21/2019	102666	05839 EUROFINS EATON ANALYTICAL I	SAMPLE ANALYSES	540.00	540.00
11/21/2019	102667	09333 EUROFINS TESTAMERICA PLEAS	STRUVITE ANALYSIS	58.00	58.00
11/21/2019	102668	00307 FAIRWAY EQUIPMENT & SUPPLY	PART FOR PLANT AIR COMPRESSOR COOLING SY	4,744.73	5,692.21
			SPARE HEAT LOOP AIR VENTS TO REPLACE UNI	947.48	
11/21/2019	102669	00314 FEDEX	EXPRESS SHIPPING	28.07	28.07
11/21/2019	102670	02914 STATE OF CALIFORNIA FRANCHI	FRANCHISE TAX BOARD: PAYMENT	150.00	150.00
11/21/2019	102671	03149 HDS WHITE CAP CONST SUPPLY	MISC SUPPLIES	1,068.92	1,068.92
11/21/2019	102672	00394 HILTI, INC.	CONCRETE ANCHORS FOR STOCK	489.66	489.66
11/21/2019	102673	09171 HIRESTORY	VIDEO SERVICES (RECRUITMENT & HOW TO...)	14,530.07	14,530.07
11/21/2019	102674	07193 LAI & ASSOCIATES	FIELD DENSITY TESTING FOR INSPIRATION DR	1,449.84	1,449.84

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11/21/2019	102675	00536 MC MASTER-CARR SUPPLY CO.	REPLACEMENT CHAIN WITH SIGN FOR DIGESTER	318.80	318.80
11/21/2019	102676	04231 MSC INDUSTRIAL SUPPLY CO	SAND STORAGE RACKS FOR DERWA~ DAFT AIR COMPRESSOR COOLING SYSTEM	2,119.56 122.96	2,242.52
11/21/2019	102677	04796 NAPA AUTO PARTS	STOCK ORDER DEF FLUID STOCK SHOP STOCK STOCK ORDER	153.55 119.96 31.13 18.65	323.29
11/21/2019	102678	09410 NATIONAL DRIVING SCHOOL INC	ILOPEZ: CLASS A TRUCK DRIVING PROGRAM	1,800.00	1,800.00
11/21/2019	102679	00591 NEOPOST USA INC.	NEOPOST STANDARD MAINTENANCE - 12/01/19	865.00	865.00
11/21/2019	102680	00620 P G & E	DISTRICT OFFICE ELECTRICITY - OCT 2019 FSL AERATORS; LAB HVAC; FLEET - OCT 2019 DO UTILITY BLDG ELECTRICITY - OCT 2019 RESERVOIR R100 DERWA TANK 1 - NOV 2019	1,921.76 1,409.14 163.54 39.26	3,533.70
11/21/2019	102681	08356 PACE SUPPLY	FLUSHING SUPPLIES	213.79	213.79
11/21/2019	102682	05543 PREFERRED BENEFIT INSURAN	NOVEMBER 2019 - DENTAL	23,956.90	23,956.90
11/21/2019	102683	09023 QUENCH USA, INC.	WWTP WATER FILTRATION SERVICE (BLDG A &	131.10	131.10
11/21/2019	102684	04105 R & B COMPANY	MISC SUPPLIES MISC PARTS MISC SUPPLIES 36" METER LID LIFTER SS (QTY. 6) MANHOLE HOOK 5/8 X 36"	1,225.89 959.00 813.69 227.79 203.21	3,429.58
11/21/2019	102685	06444 RICHERT LUMBER	TREE TRIMMING SUPPLIES	816.21	816.21
11/21/2019	102686	07360 ROCKWELL SOLUTIONS INC.	REPLACEMENT GRINDER FOR THE PRIMARY GALL	13,153.77	13,153.77
11/21/2019	102687	05841 SABAH INTERNATIONAL, INC.	*FY19 FIRE ALARM SYSTEM SERVICE CALLS & DIV53 BPO: FIRE ALARM SYSTEM SERVICE CA	342.00 275.31	617.31

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11/21/2019	102688	08024 SAFETY COMPLIANCE MANAGEI	DIV56 BPO: SAFETY TRAINING SERVICES	4,595.00	4,595.00
11/21/2019	102689	04698 SAMPLE TRAPS, LLC	LABORATORY SUPPLIES	176.66	176.66
11/21/2019	102690	08339 SAN FRANCISCO ELEVATOR INC	DIV53 PO: ELEVATOR ROUTINE MAINTENANCE	492.00	492.00
11/21/2019	102691	08010 SLOAN SAKAI YEUNG & WONG L	LABOR RELATED LEGAL FEES (10/19)	352.28	352.28
11/21/2019	102692	02444 DEPT LA 1368 STAPLES ADVANT.	OFFICE SUPPLIES RESTOCK @ FOF	189.80	
			OFFICE SUPPLY RESTOCK FOR FOF	174.31	
			GATELOCK REPORT COVERS	55.71	
			COFFEE CREAMER	14.95	
			CREDIT FOR INVOICE # 3421922711	-174.31	260.46
11/21/2019	102693	00810 STUDIO BLUE REPROGRAPHICS	16-R018 BID DOCUMENTS	37.28	37.28
11/21/2019	102694	00903 UNITED RENTALS, INC.	WOOD CHIPPER FOR FSL'S	1,164.59	1,164.59
11/21/2019	102695	01222 IRS UNITED STATES TREASURY	GARNISHMENT - IRS: PAYMENT	420.50	420.50
11/21/2019	102696	00556 UNITED WAY OF THE BAY AREA	UNITED WAY: PAYMENT	175.07	175.07
11/21/2019	102697	06004 VANGUARD CLEANING SYSTEM:	WWTP NOV '19 MONTHLY SERVICE - JANITORIA	3,295.00	
			FOF NOV '19 MONTHLY JANITORIAL SERVICE	2,845.00	
			LAWWMA NOV '19 MONTHLY SERVICE - JANITOR	495.00	6,635.00
11/21/2019	102698	08561 VERIZON CONNECT	FY20 BPO DIV53: FLEET GPS TRACKING SYSTE	1,320.90	1,320.90
11/21/2019	102699	00946 WATEREUSE ASSOCIATION	WATEREUSE 2020 ASSOCIATION DUES	5,885.00	5,885.00
11/21/2019	102700	08423 WATERTALENT LLC	R. GAMBLE: WE 10/27/19	6,675.00	6,675.00
11/22/2019	11918734	00591 NEOPOST USA INC.	POSTAGE ADVANCE 11/22/19	500.00	500.00
11/25/2019	8181	05511 DISBURSEMENT UNIT CALIFORN	CHILD SUPPORT GARNISHMENT: PAYMENT	699.23	699.23
11/25/2019	1001448625	00494 PERS	RETIREMENT: PAYMENT	101,746.64	101,746.64
11/26/2019	69014464	00559 EDD - PAYROLL	CALIFORNIA STATE TAXES: PAYMENT	30,544.93	30,544.93

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019

To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
11/26/2019	83703368	00558 IRS - PAYROLL TAXES	FEDERAL WITHHOLDING TAXES: PAYMENT	124,106.68	124,106.68
11/27/2019	102701	03460 ACCO ENGINEERED SYSTEMS II	FY20 HVAC QUARTERLY MAINTENANCE CONTRACT	556.00	556.00
11/27/2019	102702	02786 ALEXANDER & ASSOCIATES, INC	17-W002 T.O. 1 10/1/19 TO 10/31/19	1,350.00	1,350.00
11/27/2019	102703	07832 CAROL ATWOOD	C. ATWOOD MILEAGE REIMB EXP FOR MAY & JU	71.92	71.92
11/27/2019	102704	01013 BARRETT BUSINESS SERVICES	J. RUTHRUFF: W/E 11/3/19 K. YAN: W/E 11/3/19 K. BECK: W/E 11/3/19 P. MULLEN: WE 11/03/19 T. AMARO: W/E 11/3/19 A. SMITH: W/E 11/3/19 E. VILLAMOR: W/E 11/3/19 N. POON: WE 11/03/19 M. ZAKLAN: WE 11/03/19 A. GEHMLICH: WE 11/03/19 M. JOHNSTON: W/E 11/3/19	1,419.60 1,369.90 1,064.00 943.68 851.20 851.20 585.20 486.40 486.40 486.40 292.60	8,836.58
11/27/2019	102705	03614 CAROLLO ENGINEERS INC.	07-3203 T.O. 2 10/1/19 TO 10/31/19	14,719.50	14,719.50
11/27/2019	102706	00937 GRAINGER, INC.	NEW MOTOR FOR NORTH SIDE GATE ACTUATOR	290.38	290.38
11/27/2019	102707	01273 SIMONE GRASHUIS	S. GRASHUIS REIMB EXP @ 2019 CALPELRA 11	1,023.56	1,023.56
11/27/2019	102708	04424 GRAYBAR ELECTRIC COMPANY	LED PARKING LOT LIGHTS AT FOD SHOP STOCK MATERIAL NEW LAMPS FOR LIGHTS IN BUILDING C	4,043.65 173.71 77.52	4,294.88
11/27/2019	102709	00386 HDR ENGINEERING INC.	2019 WATER CAPACITY RESERVE FEE STUDY 10	2,035.00	2,035.00
11/27/2019	102710	03853 ICMA	ICMA 457 DEFERRED COMPENSATION: PAYMENT	40.00	40.00
11/27/2019	102711	00485 KOFF & ASSOCIATES INC.	CLASSIFICATION STUDY CLASSIFICATION STUDY - UB/CS DESK AUDIT	4,420.00 560.00	4,980.00

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019

To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
11/27/2019	102712	03653 LORI MARTIN	L. MARTIN REIMB EXP FOR HOLIDAY LUNCHEON	436.59	436.59
11/27/2019	102713	04594 MCCAMPBELL ANALYTICAL INC	SUBCONTRACTED SAMPLE ANALYSES	73.30	73.30
11/27/2019	102714	01078 STEFANIE OLSON	S. OLSON REIMB EXP @ BACWA MEETING 11/19	31.06	31.06
11/27/2019	102715	01293 PK SAFETY SUPPLY	PPE: RAIN JACKET J. HOLGUIN	62.28	62.28
11/27/2019	102716	08902 JOSHUA SANCHEZ	J. SANCHEZ REIMB EXP FOR WATER DIST. D2	320.83	320.83
11/27/2019	102717	07325 JACKIE SIMMERSON	J. SIMMERSON REIMB EXP @ 2019 CALPERLRA	115.01	115.01
11/27/2019	102718	05026 UNIVAR USA INC.	4911.70 GL SOD HYPO DELV 11-5-19	3,301.64	3,301.64
11/27/2019	102719	05127 VISION SERVICE PLAN - CA (VSF)	DECEMBER 2019 - VISION	2,973.01	2,973.01
11/27/2019	102720	06643 WEIR TECHNICAL SERVICES	MANAGEMENT SERVICES - OCT 2019	15,410.22	15,410.22
11/27/2019	102721	09295 ALAMEDA COUNTY RADIO SERV	P25 EMERGENCY RADIO PROGRAMMING	375.00	375.00
11/27/2019	102722	02158 AMADOR VALLEY INDUSTRIES	DO GARBAGE SVC - FOR OCT 2019	751.67	751.67
11/27/2019	102723	00622 AT&T	LAWWMA PHONE & DSL - NOV 2019	561.33	561.33
11/27/2019	102724	00622 AT&T	C3 - TELE SVCS 10/13/19-11/12/19	254.39	254.39
11/27/2019	102725	08684 BIOGAS ENGINEERING	16-P028 T.O. 1 10/31/19 SERVICES	2,240.00	2,240.00
11/27/2019	102726	02576 BLACK & VEATCH CORPORATION	16-P028 AND 18-P010 TO NO. 1 BILLING THR	7,795.47	7,795.47
11/27/2019	102727	09414 CENTER GOLD, LLC	REFUND FOR 3969 EMINENCE ST	148.27	148.27
11/27/2019	102728	00157 CITY OF PLEASANTON	FOD IRRIGATION WATER BILL 9-4-19 - 11-6-	377.93	
			FOD WATER BILL 9-3-19 - 11-1-19	356.94	
			WWTP WATER BILL 9-4-19 - 11-6-19	241.43	
			DERWA WATER BILL 9-4-19 - 11-1-19	200.21	
			LAWWMA WATER BILL - NOV 2019 09/04/19-11	157.23	1,333.74
11/27/2019	102729	09421 ARIE COHEN	REFUND FOR 5591 WELLS LN	51.80	51.80
11/27/2019	102730	08926 CORT	DOFLOOD: FOF CUBICLE RENTAL OCTOBER 2019	4,611.61	4,611.61

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019

To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
11/27/2019	102731	09076 D. W. NICHOLSON	REPLACE THE EXISTING BUS DUCT INTERCONNE	112,478.89	112,478.89
11/27/2019	102732	09420 NIDHISH DHRU	REFUND FOR 1729 CEDARWOOD LOOP	66.76	66.76
11/27/2019	102733	00307 FAIRWAY EQUIPMENT & SUPPLY	PLANT (DAFT) AIR COMPRESSOR COOLING SYST	153.93	153.93
11/27/2019	102734	02656 FASTENAL COMPANY	SCREWS FOR MCC BUCKET LABELS	2.12	2.12
11/27/2019	102735	00328 FRANK A. OLSEN CO.	20-P006 SECTOR GEAR FOR DEZURIK VALVE AT	137.66	137.66
11/27/2019	102736	09418 UGUR GUNNER	REFUND FOR 3692 AVIANO WAY	35.16	35.16
11/27/2019	102737	08539 HAZARD SOLUTIONS LLC	CHEMICAL HYGIENE TRAINING	750.00	750.00
11/27/2019	102738	07017 HYDROSCIENCE ENGINEERS, IN	TASK ORDER NO 1 CW PROGRAM ADMINISTRATIV	7,020.78	7,020.78
11/27/2019	102739	07848 JARVIS, FAY & GIBSON, LLP	GENERAL COUNSEL SVCS - OCT. 2019	16,485.00	16,485.00
11/27/2019	102740	02718 OF NO. CALIFORNIA JENSEN INS	PSR1 FLOW METER	8,287.55	8,287.55
11/27/2019	102741	09419 ROBERT JO	REFUND FOR 1181 LANGTON DR	123.79	123.79
11/27/2019	102742	00536 MC MASTER-CARR SUPPLY CO.	PLUGS FOR PRIMARY LEAK	68.35	
			ORINGS TO REPAIR HARVESTING INJECTOR	22.12	90.47
11/27/2019	102743	09415 PAUL MIRKARIMI	REFUND FOR 4710 MYRTLE DR	121.20	121.20
11/27/2019	102744	04231 MSC INDUSTRIAL SUPPLY CO	PARTS	638.94	
			SUPPLIES	249.25	
			CABLE TIES FOR STOCK	71.41	
			ROPE FOR HANDLES ON CRANE PADS	67.74	
			UNIVERSAL WASTE LABELS	47.56	
			PPE: SAFETY CUTTERS (LAB/OPS)	44.53	
			SUPPLIES	32.38	
			PPE: SAFETY GLASSES	18.82	
			SUPPLIES	9.38	1,180.01
11/27/2019	102745	04796 NAPA AUTO PARTS	FLEET SUPPLIES	285.93	

Check History Description Listing

Dublin San Ramon Services District

From: 11/9/2019

To: 12/4/2019

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
			JUMPER CABLES	140.46	
			02 SENSOR FOR COGEN 1	127.35	
			FLEET SUPPLIES	106.26	
			DAEWOO FORKLIFT FILTERS 501E	84.99	
			406G FILTERS	27.09	772.08
11/27/2019	102746	02109 ONE HOUR DELIVERY SERVICE,	17-W002 NOTICE OF EXEMPTION	169.00	169.00
11/27/2019	102747	00620 P G & E	WWTP ELECTRICITY - OCT 2019	56,660.82	
			LAWWMA PS FEEDER A - NOV 2019	54,475.11	
			LAWWMA PS FEEDER B - NOV 2019	48,620.85	
			MISC PUMP STATIONS, COMMERCE CIR ELEC &	33,218.60	
			PUMP STATION R200B ELECTRIC - NOV 2019	6,588.43	
			LAWWMA PIPELINE & LIVERMORE LINE - NOV 2	473.63	200,037.44
11/27/2019	102748	08356 PACE SUPPLY	MISC SUPPLIES	273.77	
			MISC SUPPLIES	120.69	394.46
11/27/2019	102749	08679 MEGAN BUCCI PETTY CASH	PETTY CASH DIV#56 - W/E 11/11/19	12.44	12.44
11/27/2019	102750	07723 PLATINUM PIPELINE INC	MTR 63002801 RETURN	2,962.48	2,962.48
11/27/2019	102751	04211 PLATT ELECTRIC SUPPLY	TOOLS FOR E AND I PERSONNEL	196.65	
			TOOLS FOR E & I PERSONNEL	98.33	294.98
11/27/2019	102752	04105 R & B COMPANY	SHOP RESTOCK EMERGENCY REPAIR PARTS	2,300.81	
			3/4" & 1" TUBING	388.93	2,689.74
11/27/2019	102753	00058 READYREFRESH	FOF BOTTLED WATER SERVICE - NOV 2019	84.81	
			LAWWMA BOTTLED WATER SERVICE - NOV 2019	8.73	93.54
11/27/2019	102754	02316 RECORDS CONTROL SERVICES	PHYSICAL RECORDS INVENTORY & IMPROVEMENT	1,724.24	1,724.24
11/27/2019	102755	08024 SAFETY COMPLIANCE MANAGEI	RESPIRATORY PROTECTION PROGRAM UPDATES	625.00	625.00
11/27/2019	102756	01875 SUNDT CONSTRUCTION	MTR 84707245 RETURN	1,874.59	1,874.59

Bank code: apbank

Date	Check #	Vendor	Description	Amount Paid	Check Total
11/27/2019	102757	00825 SWRCB - ATTN: ACCT OFFICE	NPDES FLOW AND PRETREATMENT PERMIT FYE20 FY 20 PERMIT (FAC ID 2 019129001) DLD LAND TREATMENT UNIT (LTU) ANNUAL PER SEWER COLLECTIONS SYSTEM PERMIT FEE FYE2 NPDES DRINKING WATER PURVEYROS ANNUAL FE RECYCLED WATER FEES: FOR PERIOD 7/1/18 -	104,442.00 20,000.00 18,767.00 14,073.00 2,572.00 270.00	160,124.00
11/27/2019	102758	08845 TURNER CONSTRUCTION	METER 78227871 RETURN	1,638.76	1,638.76
11/27/2019	102759	01806 U.S. BANK EQUIPMENT FINANCE	COPIER LEASE LAB/CUST SVC/EXEC - 11/01/1	1,680.26	1,680.26
11/27/2019	102760	00903 UNITED RENTALS, INC.	RENTAL LOADER TO CLEAR OUT BASIN 3 DIGES	2,500.79	2,500.79
11/27/2019	102761	00920 VASCO ROAD LANDFILL	UNLOADING OF WWTP SOLIDS/GRIT:11-8-19 TH	605.64	605.64
11/27/2019	102762	09413 VIKERY PROPERTIES	REFUND FOR 3310 GIOVANNI WAY	90.52	90.52
11/27/2019	102763	00933 VWR INTERNATIONAL, INC.	LABORATORY SUPPLIES AND CHEMICALS LABORATORY SUPPLIES AND CHEMICALS	292.73 278.46	571.19
11/27/2019	102764	08423 WATERTALENT LLC	R. GAMBLE: WE 11/3/19	6,497.00	6,497.00
11/27/2019	102765	09412 JEREMY WINDESHAUSEN	REFUND FOR 8614 DEERVALE RD	188.12	188.12
11/27/2019	102766	09416 TIE XU	REFUND FOR 5491 ASTERWOOD DR	61.21	61.21
11/27/2019	102767	09417 BRUCE ZHANG	REFUND FOR 4410 FITZWILLIAM ST	102.55	102.55
12/03/2019	45397513	00558 IRS - PAYROLL TAXES	FEDERAL WITHHOLDING TAXES: PAYMENT	299.94	299.94
12/03/2019	677405632	00559 EDD - PAYROLL	CALIFORNIA STATE TAXES: PAYMENT	40.00	40.00

200 checks in this report

Total Checks: 4,767,248.13



June 2019

Quarterly Financial Reports

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Expense Summary by Fund	3
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Dublin San Ramon Services District

Revenue Summary

June 2019

Revenue Source	Budget	Budget to Date	YTD Actual	Amount Remaining	% of Budget Received	% Revenue Expected
Service Charges						
Local Sewer Operations	\$ 3,121,140	\$ 3,121,140	\$ 3,082,734	\$ 38,406	98.77%	100.00%
Regional Sewer Operations	\$ 22,115,091	\$ 22,115,091	\$ 21,457,680	\$ 657,411	97.03%	100.00%
Water Operations	\$ 36,642,233	\$ 36,642,233	\$ 30,452,244	\$ 6,189,989	83.11%	100.00%
	\$ 61,878,463	\$ 61,878,463	\$ 54,992,658	\$ 6,885,805	88.87%	100.00%
Capacity Reserve Fees						
Water Replacement	\$ 4,748,138	\$ 4,748,138	\$ 3,920,991	\$ 827,146	82.58%	100.00%
Water Expansion	\$ 10,868,832	\$ 10,868,832	\$ 8,873,289	\$ 1,995,543	81.64%	100.00%
Local Sewer Replacement	\$ 1,091,155	\$ 1,091,155	\$ 1,091,368	\$ (213)	100.02%	100.00%
Local Sewer Expansion	\$ 1,061,024	\$ 1,061,024	\$ 429,144	\$ 631,880	40.45%	100.00%
Regional Sewer Replacement	\$ 3,021,146	\$ 3,021,146	\$ 2,630,188	\$ 390,958	87.06%	100.00%
Regional Sewer Expansion	\$ 18,094,130	\$ 18,094,130	\$ 10,722,405	\$ 7,371,724	59.26%	100.00%
	\$ 38,884,424	\$ 38,884,424	\$ 27,667,385	\$ 11,217,039	71.15%	100.00%
Fees & Permits						
	\$ 2,394,576	\$ 2,394,576	\$ 1,919,148	\$ 475,428	80.15%	100.00%
Interest						
	\$ 1,724,163	\$ 1,724,163	\$ 7,136,567	\$ (5,412,404)	413.91%	100.00%
Other Income						
Administrative Fees	\$ 995,000	\$ 995,000	\$ 1,584,465	\$ (589,465)	159.24%	100.00%
Disposal of Fixed Assets	\$ 0	\$ 0	\$ 5,732	\$ (5,732)	100.00%	100.00%
DV Standby Assessment	\$ 1,530,156	\$ 1,530,156	\$ 1,576,112	\$ (45,956)	103.00%	100.00%
Miscellaneous Revenue	\$ 1,350,201	\$ 1,350,201	\$ 1,416,107	\$ (65,906)	104.88%	100.00%
Penalties	\$ 130,000	\$ 130,000	\$ 165,730	\$ (35,730)	127.48%	100.00%
Property Taxes	\$ 627,880	\$ 627,880	\$ 727,849	\$ (99,969)	115.92%	100.00%
Reimbursement of Costs	\$ 500	\$ 500	\$ 350	\$ 150	70.00%	100.00%
Rental Office Space	\$ 9,792	\$ 9,792	\$ 2,000	\$ 7,792	20.43%	100.00%
	\$ 4,643,529	\$ 4,643,529	\$ 5,478,343	\$ (834,814)	117.98%	100.00%
	<u>\$ 109,525,156</u>	<u>\$ 109,525,156</u>	<u>\$ 97,194,101</u>	<u>\$ 12,331,054</u>	<u>88.74%</u>	<u>100.00%</u>

Notes:

1. *Interfund transfers and Contributions of Property (capitalization) are excluded from this report.*
2. *Fair market value adjustments to investments are included.*

Dublin San Ramon Services District
Working Capital Summary
June 2019

Enterprise Funds

Fund	Dollars (\$)		In Months		
	YTD Actual	Budget	Target (Months)	Last Quarter	Current Quarter
Local Wastewater Enterprise	\$ 951,607	\$ 1,081,732	4	0.42	3.52
Regional Wastewater Enterprise	\$ 9,259,717	\$ 6,041,678	4	7.08	6.13
Water Enterprise	\$ 12,464,958	\$ 10,017,709	4	3.58	4.98

Replacement Funds

Fund	In Dollars (\$)		
	Actual	Minimum	Above (Below)
Local Wastewater Replacement	\$ 5,211,338	\$ 2,414,650	\$ 2,796,688
Regional Wastewater Replacement	\$ 31,586,061	\$ 9,628,454	\$ 21,957,607
Water Replacement	\$ 31,630,941	\$ 9,744,997	\$ 21,885,944

Expansion Funds

Fund	In Dollars (\$)		
	Actual	Minimum	Above (Below)
Local Wastewater Expansion	\$ 5,910,958	\$ -	\$ 5,910,958
Regional Wastewater Expansion	\$ 53,272,765	\$ 22,616,250	\$ 30,656,515
Water Expansion	\$ 28,731,019	\$ 11,792,352	\$ 16,938,667

Temporary Infrastructure Charge Status

Revenue Type	In Dollars (\$)		
	Amount Collected	Amount Repaid	Net
Temporary Infrastructure Charge Status	\$ 8,206,030	\$ (5,212,358)	\$ 2,993,672

Note:

Working capital are calculated based on the following:

Quarter 1 - period 3

Quarter 2 - period 6

Quarter 3 - period 9

Quarter 4 - period 16

Dublin San Ramon Services District

Expense Summary by Fund ⁽¹⁾

June 2019

% of Year Completed = 100%

Expense Summary by Fund	Budget	Budget to Date	Year To Date Actual	Dollars Remaining	Percent Used
200 -Local Sewer Operations	\$ 2,318,708	\$ 2,318,708	\$ 1,998,795 ⁽²⁾	\$ 319,912	86.20 %
210 -Local Sewer Replacement	\$ 30,900	\$ 30,900	\$ 31,766	\$ (866)	102.80 %
220 -Local Sewer Expansion	\$ 635,995	\$ 635,995	\$ 587,179	\$ 48,816	92.32 %
300 -Regional Sewer Operations	\$ 14,828,586	\$ 14,828,586	\$ 14,326,522 ⁽²⁾	\$ 502,064	96.61 %
310 -Regional Sewer Replacement	\$ 609,400	\$ 609,400	\$ 430,527	\$ 178,873	70.65 %
320 -Regional Sewer Expansion	\$ 8,125,741	\$ 8,125,741	\$ 8,082,207	\$ 43,533	99.46 %
600 -Water Operations	\$ 28,124,020	\$ 28,124,020	\$ 24,507,021 ⁽²⁾	\$ 3,616,999	87.14 %
605 -Water Rate Stabilization Fund	\$ 58,163	\$ 58,163	\$ 46,213	\$ 11,950	79.45 %
610 -Water Replacement	\$ 369,450	\$ 369,450	\$ 66,320	\$ 303,130	17.95 %
620 -Water Expansion ⁽³⁾	\$ 3,930,625	\$ 3,930,625	\$ 5,553,389	\$ (1,622,764)	141.29 %
900 -Administrative Overhead	\$ 7,647,540	\$ 7,647,540	\$ 6,785,479	\$ 862,061	88.73 %
965 -Other Post Employment Benefits	\$ 957,259	\$ 957,259	\$ 859,824	\$ 97,435	89.82 %
995 -DV Standby Assessment ⁽⁴⁾	\$ 1,559,849	\$ 1,559,849	\$ 1,779,794	\$ (219,945)	114.10 %
	\$ 69,196,236	\$ 69,196,236	\$ 65,055,037	\$ 4,141,198	94.02 %

Notes:

(1). This report shows operating expenses prior to the Administrative Overhead fund's expenses being allocated to the other funds.

(2). This report does not include non-cash transactions such as year-end depreciation and capitalization.

(3). DERWA joint power authority capital project expenditures were recorded in water expansion fund but budgeted in water operations fund.

(4). Dougherty Valley Standby Assessment waster service surcharge was higher than anticipated.

Dublin San Ramon Services District
Expense Summary By Department
June 2019

% of Year Completed = 100%

Expense Summary by Department	Budget	Budget To Date	Year To Date Actual	Dollars Remaining	Percentage Used
Executive	\$ 2,570,720	\$ 2,570,720	\$ 2,320,432	\$ 250,288	90.26%
Financial Services	\$ 5,419,380	\$ 5,419,380	\$ 5,340,602	\$ 78,778	98.55%
Engineering	\$ 4,278,395	\$ 4,278,395	\$ 3,685,100	\$ 593,295	86.13%
Operations	\$ 18,558,825	\$ 18,558,825	\$ 18,123,092	\$ 435,733	97.65%
Non-Departmental	\$ 38,368,916	\$ 38,368,916	\$ 35,585,812	\$ 2,783,104	92.75%
	\$ 69,196,236	\$ 69,196,236	\$ 65,055,037	\$ 4,141,198	94.02%

Dublin San Ramon Services District

Expense Summary by Category

June 2019

% of Year Completed = 100%

Expense Summary by Category	Budget	Budget to Date	Year to Date Actual	Budget Remaining	Percentage Used
Personnel	\$ 22,460,362	\$ 22,460,362	\$ 21,823,401	\$ 636,961	97.16%
Materials and Supplies	\$ 21,709,434	\$ 21,709,434	\$ 18,419,850	\$ 3,289,583	84.85%
Contract Services	\$ 7,372,683	\$ 7,372,683	\$ 5,766,515	\$ 1,606,168	78.21%
Other Expenses	\$ 16,998,307	\$ 16,998,307	\$ 18,567,250	\$ (1,568,943)	109.23%
Capital Outlay	\$ 655,450	\$ 655,450	\$ 478,021	\$ 177,429	72.93%
	\$ 69,196,236	\$ 69,196,236	\$ 65,055,037	\$ 4,141,198	94.02%

Dublin San Ramon Services District

Capital Outlay by Division

June 30, 2019

Capital Outlay - Identified

Div	Asset Description	Budget	Year To Date Actual	Dollars Remaining	Percent Used
42 Ford F-150 Ford (replace #61)		\$ 26,000	\$ 25,391	\$ 609	
42 Ford F-150 Supercab (replace #33)		29,000	29,000	-	
42 Total Planning & Permiting		55,000	54,391	609	98.89%
51 CCTV Equipment/Truck		-		-	
51 Ford F-150 for Additional FOF Staff		45,000	30,650	14,350	
51 Total Field Operations		45,000	30,650	14,350	68.11%
52 Replace Secondary Tank Drainage Pump		70,000	18,400	51,600	
52 Ammonia Phosphorus Online Analyzers (1 per yr)		40,000		40,000	
52 Total Plant Operations		110,000	18,400	91,600	16.73%
53 Thickened Sludge Pump 1		19,200	18,742	458	
53 Building H Roof (Grit Building)		25,000	21,889	3,111	
53 Cap Water Pump		22,000	29,278	(7,278)	
53 Primary Scum Pumps (3 x \$20,000/each)		60,000	11,213	48,787	
53 Golf Cart for Mechanic		13,600	13,595	5	
53 Aeration Control Valve Actuator Positioner					
53 Assemblies (10 @ \$15,000/each)		150,000	146,249	3,751	
53 Replacement Heat Exchangers Cogen		120,000	64,627	55,373	
53 Total Mechanical Maintenance		409,800	305,593	104,207	74.57%
54 Ford F-250 Truck for Sr. Electrician		50,000	44,965	5,035	
54 Spare CoGen Circuit Breaker		-		-	
54 Total Electrical Maintenance		50,000	44,965	5,035	89.93%
Budget Adjustment		(14,350)			
Grand Total		\$ 655,450	\$454,000	\$215,800	69.27%

Unexpected Capital Outlay

55 Atomic Absorption Spectrometer 5100ZL with FIAS 100	\$ -	\$ 24,021	\$ (24,021)
Total Unexpected Capital Outlay	\$ -	\$ 24,021	\$ (24,021)
Total All Capital Outlay	\$ 655,450	\$ 478,021	\$ 191,779

Capital Project Expense Summary Report

Dublin San Ramon Services District

June 30, 2019

Fund #		Budget	Year-to-date Expenditures	Balance	Prct Used
210	Local Wastewater Replacement	\$ 1,726,764	\$ 1,349,979	\$ 376,785	78.18%
220	Local Wastewater Expansion	\$ 213,110 ⁽²⁾	\$ 76,228	\$ 136,882	35.77%
310	Regional Wastewater Replacement	\$ 5,126,225	\$ 2,652,978	\$ 2,473,247	51.75%
320	Regional Wastewater Expansion	\$ 9,189,750	\$ 4,783,449	\$ 4,406,301	52.05%
610	Water Replacement	\$ 9,662,850	\$ 1,167,522	\$ 8,495,328	12.08%
620	Water Expansion	\$ 6,223,152 ⁽¹⁾	\$ 670,689	\$ 5,552,463	10.78%
Grand Total		\$ 32,141,851	\$ 10,700,845	\$ 21,441,006	33.29%

(1) Most of the budget is for construction of DERWA Recycled Water Plant Ph2. When cost is billed to DERWA the revenue offsets CIP expense. DERWA bills DSRSD for their portion; and DSRSD portion is paid from the operating expense contribution to JPA. Budget in fund 620 CIP covers the operating expense contribution to JPA.

(2) Per Resolution 50-18 (effective October 16, 2018), the fund limit for the Local Expansion Fund increased to \$213,110.

Accounting Period: 12
Accounting Year: 2019

June Budget Variance Report

Categories are flagged if Actual Expense % > Target Expense %
(Target Expense % = (Period/12)*100 + Tolerance %)

Expected Expense: 100.00%
Tolerance Level: 0.00%
Target Expense: 100.00%

Division: 10. Legislative

	<u>2019 Adjusted Budget</u>	<u>YTD Expenditure</u>	<u>MTD Expenditure</u>	<u>% of YTD to Budget</u>	<u>Flag</u>
Employee Memberships & Certifications	0.00	0.00	0.00	- %	
Medical	25,104.00	24,336.00	2,028.00	96.94%	
Other Benefits	10,352.64	7,702.36	655.00	74.40%	
Retirement	5,330.72	1,708.12	228.15	32.04%	
Salaries	26,160.00	22,338.00	3,066.00	85.39%	
Salary / Benefit Credit	0.00	0.00	0.00	- %	
Training Costs	15,000.00	5,511.40	595.00	36.74%	
1. Personnel	81,947.36	61,595.88	6,572.15	75.17%	
Equipment Under \$10,000	0.00	0.00	0.00	- %	
Office Supplies/Services	6,300.00	1,021.17	86.55	16.21%	
2. Materials and Supplies	6,300.00	1,021.17	86.55	16.21%	
Advertising	0.00	0.00	0.00	- %	
Other Services	200,000.00	187,216.42	5,494.91	93.61%	
Professional Services	23,753.00	35,502.00	7,037.00	149.46%	FLAG
Telecommunication Services	0.00	0.00	0.00	- %	
3. Contract Services	223,753.00	222,718.42	12,531.91	99.54%	
Meetings	700.00	4,103.91	238.62	586.27%	FLAG
Permits, Licenses & District Mbrshps	0.00	0.00	0.00	- %	
Subscriptions & Publications	0.00	0.00	0.00	- %	
4. Other	700.00	4,103.91	238.62	586.27%	FLAG
Capital Outlay - Identified	0.00	0.00	0.00	- %	
Capital Outlay - Unidentified	0.00	0.00	0.00	- %	
5. Capital Outlay	0.00	0.00	0.00	- %	
10. Legislative Total	312,700.36	289,439.38	19,429.23	92.56%	



TITLE: Approve Proclamation Honoring Retiring City of Dublin City Manager Chris L. Foss

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Motion, a Proclamation honoring Chris L. Foss, retiring City Manager of the City of Dublin.

SUMMARY:

Chris L. Foss has given nearly 40 years of service in local government, with 20 of those years spent at the City of Dublin and more than 5 years as Dublin's City Manager. DSRSD wishes to recognize Mr. Foss for his contributions and service, support and partnership, and congratulate him on his well-deserved retirement.

Originating Department: Administrative Services	Contact: N. Genzale	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input checked="" type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)	38 of 225	



Proclamation

Honoring
Chris L. Foss

WHEREAS, Chris L. Foss has dedicated nearly 40 years of service to local government; and

WHEREAS, Chris L. Foss spent 20 of those years in service at the City of Dublin (City); and

WHEREAS, Chris L. Foss performed faithfully as Dublin's City Manager for more than the last 5 years; and

WHEREAS, Chris L. Foss has been a steadfast supporter of the Dublin San Ramon Services District (DSRSD) and always extended the hand of friendship to his DSRSD colleagues; and

WHEREAS, Chris L. Foss endeavored to create collaborative partnerships with DSRSD, including on emergency planning efforts and facility maintenance; and

WHEREAS, Chris L. Foss engaged as a participant in DSRSD/City of Dublin Liaison Committee meetings; and

WHEREAS, Chris L. Foss pushed for the Sewer Capacity Assistance Program, which has helped many new restaurants open in Dublin; and

WHEREAS, Chris L. Foss encouraged the City to increase the use of recycled water throughout Dublin to irrigate parks and sports fields, roadway medians, business parks, and all City facilities; and

WHEREAS, Chris L. Foss was an advocate of DSRSD's residential recycled water fill stations during the drought, offering the future Public Safety Complex as a second location more convenient for Dubliners; and

WHEREAS, Chris L. Foss eagerly provided help to DSRSD after the 2018 District Office flood by providing work spaces at the Dublin Civic Center for displaced DSRSD staff to share the Permit Counter, and by making the Shannon Community Center and other facilities available as a temporary meeting place for the DSRSD Board of Directors and the DERWA (DSRSD•EBMUD Recycled Water Authority) Board of Directors; and

WHEREAS, Chris L. Foss is funny, and always tried to grab the District's Gleason property for City purposes, and tried to create phantom utility credits out of thin air.

NOW, THEREFORE, BE IT PROCLAIMED that the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, congratulates:

Chris L. Foss

on his retirement as City Manager of City of Dublin, and recognizes his nearly 40 years of public service.

Adopted this 17th day of December, 2019

Madelyne A. Misheloff, President

Edward R. Duarte, Vice President

Ann Marie Johnson, Director

Richard M. Halket, Director

Georange M. Vonheeder-Leopold, Director

Nicole Genzale, District Secretary



TITLE: Approve Amendment No. 11 to Agreement of February 8, 2002 with Bold, Polisner, Maddow, Nelson & Judson for District General Counsel Services

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Resolution, Amendment No. 11 to the agreement of February 8, 2002 with Bold, Polisner, Maddow, Nelson & Judson (BPMNJ) providing District General Counsel services.

SUMMARY:

The District retained BPMNJ to act as General Counsel for the District on February 8, 2002. The District's currently assigned General Counsel, Carl P.A. Nelson, has announced his pending retirement as General Counsel to the District, but will continue to perform special assignments, as needed. An amendment to the agreement with BPMNJ is necessary in order to transfer the assignment of General Counsel, and to make other administrative adjustments. Amendment No. 11 does not propose any change to current hourly rates, but proposes the following two administrative changes:

1. Addresses the transition from Carl P.A. Nelson to Doug E. Coty as General Counsel, effective on January 1, 2020. Changes to Section 1 of the Agreement address that matter (which section currently names Mr. Nelson as General Counsel).
2. Proposes clarifying language to Exhibit B (Compensation Schedule) to the agreement to address the responsibility that Mr. Coty is taking on at the District's request to be involved in the California Association of Sanitation Agencies (CASA) Attorney's Committee. That effort on occasion requires attendance at the CASA State Legislative Committee. Mr. Coty shall exercise discretion over which Counsel, him or Assistant General Counsel Nelson, will attend the meetings, and shall report back to the Board.

Originating Department: Administrative Services	Contact: N. Genzale	Legal Review: Yes
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)		40 of 225

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT AUTHORIZING AMENDMENT NO. 11 TO THE AGREEMENT BETWEEN DUBLIN SAN RAMON SERVICES DISTRICT AND BOLD, POLISNER, MADDOW, NELSON & JUDSON FOR DISTRICT GENERAL COUNSEL SERVICES

WHEREAS, on February 8, 2002, the District entered into an agreement with Bold, Polisner, Maddow, Nelson & Judson (BPMNJ) as General Counsel for the District; and

WHEREAS, the agreement has been amended a number of times, most recently on July 1, 2018, when the District and BPMNJ entered into the tenth amendment to the agreement; and

WHEREAS, the District periodically evaluates the services of BPMNJ, and most recently did so during June 2018; and

WHEREAS, the District remains very satisfied with the performance of BPMNJ; and

WHEREAS, the District Board finds that the current hourly rates remain cost-effective and comparable to the cost of legal services provided by other local agencies; and

WHEREAS, administrative changes are desired in the agreement to reflect the changing duties taken on and assigned to BPMNJ staff.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California that Amendment No. 11, attached as Exhibit "A," to the February 8, 2002 agreement with Bold, Polisner, Maddow, Nelson & Judson, is hereby approved.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of December, 2019, and passed by the following vote:

AYES:

NOES:

ABSENT:

Madelyne A. Misheloff, President

ATTEST: _____
Nicole Genzale, District Secretary

ELEVENTH AMENDMENT TO AGREEMENT
FOR GENERAL COUNSEL SERVICES WITH
BOLD, POLISNER, MADDOW, NELSON & JUDSON

THIS ELEVENTH AMENDMENT to the Agreement for General Counsel Services is made and entered into as of the 1st day of January, 2020, by and between Dublin San Ramon Services District, a public agency in the Counties of Alameda and Contra Costa, California, ("District") and Bold, Polisner, Maddow, Nelson & Judson, a professional corporation ("General Counsel").

WITNESSETH:

WHEREAS, on February 8, 2002 the District retained the services of Bold, Polisner, Maddow, Nelson & Judson as General Counsel for the District; and

WHEREAS, on November 13, 2003 the District and BPMNJ entered into the first amendment to the agreement, on April 25, 2005 entered into the second amendment to the agreement; on September 15, 2006 entered into the third amendment to the agreement; on September 12, 2008 entered into the fourth amendment to the agreement; on July 1, 2011 entered into the fifth amendment to the agreement; on July 1, 2012 entered into the sixth amendment to the agreement; on July 1, 2013 entered into the seventh amendment to the agreement; on July 1, 2014 entered into the eighth amendment to the agreement; on October 1, 2016 entered into the ninth amendment to the agreement; and on July 1, 2018 entered into the tenth amendment to the agreement: and

WHEREAS, the District annually, or biannually at its discretion, evaluates the services of General Counsel, and most recently did so in June 2018; and

WHEREAS, the District remains very satisfied with the performance of General Counsel; and

WHEREAS the District finds that the current hourly rates are cost-effective and comparable to the cost of legal services provided by other local agencies; and

WHEREAS, administrative changes are desired in the agreement to reflect the changing duties taken on and assigned to BPMNJ staff.

NOW, THEREFORE, the parties hereto agree as follows:

1. Article 1: Section I of the February 8, 2002 Agreement between the District and General Counsel, as previously revised by Amendment No. 5, is hereby replaced in its entirety to read as follows:

"1. Engagement. District hereby retains General Counsel to perform the duties of General Counsel for District, on the terms and conditions specified herein. General Counsel hereby agrees to perform the duties of General Counsel for District, on the terms and conditions specified herein. Doug E. Coty shall be the principal contact for General Counsel ("Principal Contact"). General Counsel shall perform its duties

primarily through the services of Principal Contact. Carl P. A. Nelson shall be the secondary contact for General Counsel ("Secondary Contact"). General Counsel may, after the Principal Contact secures the consent of the District General Manager, use the services of such other partners, associates or members of General Counselor or appropriate subcontractors as the Principal Contact may deem necessary and appropriate."

2. Article 2: Exhibit "B" to the February 8, 2002 Agreement between the District and General Counsel, as previously revised by Amendments Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9 and 10, is hereby replaced in its entirety to read as follows:

"Exhibit B. COMPENSATION SCHEDULE These rates are all-inclusive, except as noted. These rates shall be effective on July 1, 2018 and shall remain effective until June 30, 2020.

General Counsel's Personnel:	Hourly Rates:
Robert B. Maddow	\$270
Carl P.A. Nelson	\$260
Craig L. Judson	\$260
Douglas E. Coty	\$260
Ari J. Lauer	\$260
Kevin Moore	\$260
Kim Moore	\$260
Sharon Nagle	\$260
Timothy Ryan	\$260
Paralegal	\$140
Interns	\$135
Contract counsel (varies ¹)	As Agreed

General Counsel may add a \$25.00 per hour litigation surcharge on a case-by-case basis to work done for actual litigation activities from initial pleadings through final disposition of each case. For the purpose of billing, this shall mean those services provided in the defense or prosecution of actual filed legal proceedings.

(¹ General Counsel shall not assign work on any District matter to any attorney not listed above or consented to in accordance with Section 1 of this Agreement.)

General Counsel may add an administrative cost of up to 5.0% on the total amount of each invoice received from subcontractors hired by DSRSD through General Counsel. This amount represents full compensation to General Counsel for the detailed handling of agreements, management of accounts receivable and payable and the maintenance of special files and ledger sheets related to such payments.

District will reimburse General Counsel or Assistant General Counsel for one attorney's registration for CASA Attorneys Committee meetings (currently \$200 per meeting), and for actual travel expenses to and from the meetings. General Counsel shall exercise discretion over which Counsel will attend the meeting. District will compensate either the General Counsel or the Assistant General Counsel at the normal hourly rate for up to two (2) hours of time spent preparing for each

meeting of the CASA Attorneys Committee. District will compensate General Counsel or Assistant General Counsel at the normal hourly rate for up to two (2) hours of time spent preparing for each meeting of the CASA State Legislative Committee that the District requests General Counsel to attend. The District will compensate General Counsel or Assistant General Counsel at the normal hourly rate for time spent in attendance of the meetings of each of these two (2) committees."

3. Article 3: All of the provisions of the contract remain in full force and effect.

IN WITNESS WHEREOF the parties hereto have executed this Eleventh Amendment to Agreement the day and year first hereinabove written.

BOLD, POLISNER, MADDOW, NELSON
AND JUDSON,
General Counsel

By: _____
Carl P. A. Nelson, President

DUBLIN SAN RAMON SERVICES DISTRICT,
a political subdivision of the State of California

By: _____
Daniel McIntyre, General Manager

ATTEST:

By: _____
Craig L. Judson, Secretary
Bold, Polisner, Maddow, Nelson
and Judson

By: _____
Nicole Genzale, District Secretary



TITLE: Authorize Execution of Quit Claim of Easement of Property and Pipeline Easement with S and V, LLC for Aloft Hotel at Grafton Plaza (DP-16-284)

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Motion, the General Manager to execute a Quit Claim of Easement returning property and pipeline easements to the owner, S and V, LLC.

SUMMARY:

In March 2017, plans for a new hotel, Aloft Hotel, were approved for construction south of Dublin Boulevard and east of Grafton Street. In order to provide sanitary sewer service to this hotel, a new sanitary sewer main had to be constructed northeast of the project which spanned across two (2) separate parcels to reach the location of the hotel. A Grant of Easement was provided for this sewer main, allowing DSRSD staff proper access as required.

Early in 2019, the developer notified DSRSD staff that the project was complete and requested formal DSRSD project acceptance. After inspection and administrative items were complete, DSRSD sent the Grant of Easement for recordation and it was subsequently recorded on March 1, 2019. Months later, planning efforts by the property owner of the Aloft parcel and surrounding parcels required property line adjustments which created a conflict for future projects with the already installed sewer line. As such, the alignment of the existing sanitary sewer line was reconfigured, requiring a new easement. The new configuration now renders the original easement unnecessary, which is the reason this Quit Claim is being proposed.

A new Grant of Easement has been prepared to replace the easement which would be abandoned by this Quit Claim. Subsequent to the acceptance of this Quit Claim, the new Grant of Easement will be recorded, allowing DSRSD staff to access the sewer main for maintenance purposes.

Originating Department: Engineering Services	Contact: R. Pendergraft	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Quit Claim of Easement	

Recording Requested By:

--

And When Recorded Mail To:

Dublin San Ramon Services District 7051 Dublin Boulevard Dublin, CA 94568

Mail Tax Statements To:

--

Space Above This Line For Recorder's Use

No Tax Due – R&T Code 11911 – Consideration - Ø

Nicole Genzale, District Secretary
Dublin San Ramon Services District

AFFECTS A.P.N. 332-PM-88

ESCROW NO. _____

QUIT CLAIM OF EASEMENT

By this instrument dated _____, for a valuable consideration, DUBLIN SAN RAMON SERVICES DISTRICT, a political subdivision organized and existing under the community services district laws of the State of California, Counties of Alameda and Contra Costa, hereinafter "GRANTOR", hereby QUIT CLAIMS to:

S and V, LLC

the following described real property located in the State of California, County of, Alameda, City of Dublin:

AS DESCRIBED IN EXHIBIT "A" ATTACHED HERETO

IN WITNESS WHEREOF, GRANTOR has executed this Grant Deed as of the day and year first above written.

GRANTOR:

Daniel McIntyre, General Manager

Dublin San Ramon Services District

Used for Properti

Recording Requested By:

Dublin San Ramon Services District
7051 Dublin Boulevard
Dublin, CA 94568

And When Recorded Mail To:

Dublin San Ramon Services District
7051 Dublin Boulevard
Dublin, CA 94568



2019038508

03/01/2019 09:18 AM

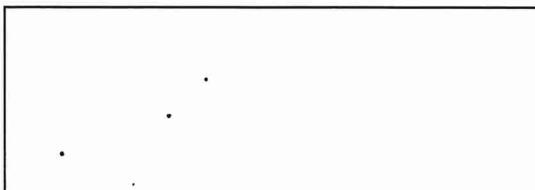
OFFICIAL RECORDS OF ALAMEDA COUNTY
MELISSA WILK
RECORDING FEE: 0.00

6 PGS

B02
6

Space Above This Line For Recorder's Use

Mail Tax Statements To:



No Tax Due

Record Without Fee, Government Section 27383

Nicole M. Genzale

Nicole M. Genzale, District Secretary
Dublin San Ramon Services District

R&T Code 11911 – Consideration - 0

EASEMENT NO. _____ AFFECTS A.P.N. 352-PM-08 ESCROW NO. _____

GRANT OF EASEMENT

By this instrument dated FEB 20TH 2017, for a valuable consideration,

S AND V, LLC, A DELAWARE LIMITED LIABILITY COMPANY

hereinafter "GRANTOR", being owners of the real property described in Exhibit "A" attached hereto and incorporated by this reference, hereby GRANTS to DUBLIN SAN RAMON SERVICES DISTRICT, a political subdivision organized and existing under the community services district laws of the State of California, Counties of Alameda and Contra Costa, the following described interest in the real property located in the State of California, County of Alameda, City of Dublin: a perpetual Public Utility and Right of Way Easement for the purpose of excavating, installing, constructing, reconstructing, repairing, maintaining and operating improvements, including but not limited to sanitary sewer lines, potable water lines, recycled water lines, and all appurtenances thereto, together with the right of ingress and egress therefore, in, under, over, along and across that certain land:

As shown on plat map in Exhibit "B" attached hereto and incorporated by this reference.

GRANTOR hereby agrees to refrain from building, erecting or allowing any structure or improvement over the easement herein granted. IN WITNESS WHEREOF, GRANTOR has executed this Grant of Easement as of the day and year first above written.

GRANTOR

*MANAGER**S AND V, LLC A DELAWARE**LIMITED LIABILITY COMPANY*

James Tong, Manager

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT**CIVIL CODE § 1189**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of ALAMEDA)On 2-20-2017 before me, DARA L. ESPINOSA, NOTARY PUBLIC,

Date

Here Insert Name and Title of the Officer

personally appeared JAMES TONG

Name(s) of Signer(s)

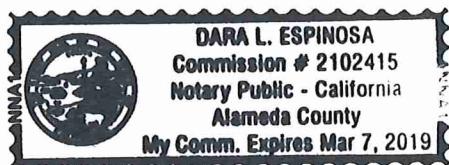
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature 

Signature of Notary Public



Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document

Title or Type of Document: _____ Document Date: _____

Number of Pages: _____ Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

Signer's Name: _____

 Corporate Officer — Title(s): _____ Corporate Officer — Title(s): _____ Partner — Limited General Partner — Limited General Individual Attorney in Fact Individual Attorney in Fact Trustee Guardian or Conservator Trustee Guardian or Conservator Other: _____ Other: _____

Signer Is Representing: _____

Signer Is Representing: _____

EXHIBIT A
LEGAL DESCRIPTION
SANITARY SEWER EASEMENT

Being a 15.00 foot strip of land lying in Parcel 3 as shown in Parcel Map 10365, recorded in Book 332 of Parcel Maps, at Page 88, Alameda County Records, City of Dublin, State of California, and lying 7.50 feet each side of the following described centerline:

COMMENCING at the most Northeasterly Corner of Parcel 2 of above said Parcel Map; thence along the east line thereof South $0^{\circ}00'00''$ West, a distance of 16.87 feet to the **POINT OF BEGINNING**; thence North $75^{\circ}56'31''$ East, a distance of 90.86 feet to the point of intersection with the Dublin San Ramon Services District, as shown in above said Book 332 of Parcel Maps, at Page 88, Alameda County Records, and the **POINT OF TERMINATION**.

The sidelines of said 15.00 foot easement to be extended or shortened to terminate at the above said east line of Parcel 2 and the west line of the Dublin San Ramon Services District, all as shown in above said Book 332 of Parcel Maps, at Page 88, Alameda County Records.

SUBJECT TO all easements and/or rights-of-way of record.

CONTAINING 1,454 square feet, more or less.

Kevin J. Genasci, P.L.S. 8660
October 27, 2016



PARCEL 3
332-PM-88, S.C.R.

DUBLIN SAN RAMON
SERVICES DISTRICT

N75°56'31"E 90.86'

P.O.C.

P.O.T.

S0°00'00"W
16.87'
P.O.B.

PARCEL 1
332-PM-88, S.C.R.

20'

PARCEL 2
332-PM-88, S.C.R.



DUBLIN SAN RAMON
SERVICES DISTRICT



HAWKINS & ASSOCIATES
ENGINEERING, INC.
436 MITCHELL ROAD
MODESTO, CA. 95354
PH: (209) 575 - 4295
FX: (209) 578 - 4295

EXHIBIT "B"
SANITARY SEWER EASEMENT

PARCEL 3 OF P.M. 10365
DUBLIN, CALIFORNIA

BY: RCS
CHK: KJG
DATE: 10/2016
SCALE: 1"=60'
JOB #: 3273
FILE: SUR/LGL

1
OF
50 of 225

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the Grant of Easement, dated February 20, 2019, from S and V, LLC, a Delaware Limited Liability Company, to DUBLIN SAN RAMON SERVICES DISTRICT, a public agency in the State of California, Counties of Alameda and Contra Costa, is hereby accepted by the undersigned officer or agent on behalf of said community services district, pursuant to authority conferred by Resolution No. 43-61 of the governing board of said district, adopted on May 15, 1961, and the grantee consents to the recordation thereof by its duly authorized officer.

Dated: 2/27/2019

By: *Daniel McIntyre*
DANIEL MCINTYRE,
General Manager

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)ss.
County of Alameda)

Subscribed and sworn to (or affirmed) before me on this 27th day of FEBRUARY, 20
19, by DANIEL MCINTYRE
personally known to be or proved to me on the basis of satisfactory evidence to be the person(s)
who appeared before me.

Signature *Lorreene Salazar*
Notary Public





TITLE: Award Construction Agreement to Garney Pacific, Inc. for the San Ramon Pump Station Flow Diversion Project (CIP 16-R018)

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Resolution, award of a construction agreement for the San Ramon Pump Station Flow Diversion Project (CIP 16-R018) to Garney Pacific, Inc., the lowest responsive, responsible bidder, in the amount of \$319,700.

SUMMARY:

On February 4, 2019, Dublin San Ramon Services District•East Bay Municipal Utility District Recycled Water Authority (DERWA) and the Central Contra Costa Sanitary District (Central San) signed an agreement that allows for the diversion of approximately 1.3 million gallons per day of untreated wastewater from the Central San collection system to the DSRSD collection system. The diverted wastewater will serve as a supplemental supply to DERWA and will be treated at DSRSD's Regional Wastewater Treatment Plant and delivered to the Jeffrey G. Hansen Water Recycling Plant.

The San Ramon Pump Station Flow Diversion Project (Project) will construct the infrastructure to facilitate the wastewater diversion. The Project includes a diversion vault, metering equipment, and weir gates to direct the flow to an intertie connecting DSRSD and Central San's wastewater collection systems. It will also include a passive bypass to minimize overflows from either collection system by allowing wastewater to flow to the neighboring system.

Staff recommends the Board award the construction contract for the Project to Garney Pacific, Inc. The bid period for the Project began on October 30, 2019, and five bids ranging from \$319,700 to \$467,500 were received on December 3, 2019. The engineer's construction cost estimate for the base bid was \$298,000. The apparent low bid was received from Garney Pacific, Inc. and contained no irregularities. The contract time for the Project is 180 calendar days, and the Project is estimated to be completed by June 2020. Attachment 1 provides a summary of the bid results.

DSRSD is completing the design and construction of the Project on behalf of DERWA and will be reimbursed for all project costs. DSRSD will then pay DERWA for DSRSD's portion of the project per the Agreement for the Sale of Recycled Water by DERWA to DSRSD and EBMUD. DSRSD's approved Capital Improvement Program includes a project titled DERWA Supplemental Supply (CIP 16-R018) which allows for the budgeting of capital costs associated with DERWA. The San Ramon Pump Station Flow Diversion Project expenses will be charged to the DERWA Supplemental Supply Project.

Originating Department: Engineering Services	Contact: S. Delight	Legal Review: Not Required
Cost: \$319,700	Funding Source: Water Expansion (Fund 620)	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Bid Results	52 of 225



**Dublin San Ramon
Services District**

Water, wastewater, recycled water

**Results of Bid Opening for
San Ramon Pump Station Flow Diversion (CIP 16-R018)
Tuesday, December 3, 2019 @ 2 p.m.**

Engineer's Estimate:	\$ 298,000
-----------------------------	-------------------

No.	Name of Bidder	Bid Amount
1	Garney Pacific, Inc., Tracy, CA	\$ 319,700
2	GSE Construction Company Inc., Livermore, CA	\$ 383,700
3	ECAST Engineering Inc., Oakland, CA	\$ 409,915
4	Devaney Engineering, Inc., San Francisco, CA	\$ 447,500
5	W.R. Forde Associates, Inc., Richmond, CA	\$ 467,500

Contractor/Subcontractor	Contractor License No.	PWC Registration No.	Location	Trade	Amount of Work to be Performed
Garney Pacific, Inc.					
None listed					\$ -
GSE Construction Company Inc.					
None listed					\$ -
ECAST Engineering Inc.					
Blocka Construction, Inc.	679326	1000000447	Fremont, CA	Flow meter/Tinet 36 Velocity Indicator/Battery	\$ 64,500
Devaney Engineering, Inc.					
None listed					\$ -
W.R. Forde Associates, Inc.					
Blocka Construction, Inc.	679326	1000000447	Fremont, CA	Electrical	\$ 59,185

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT APPROVING AN AGREEMENT WITH GARNEY PACIFIC, INC. FOR CONSTRUCTION OF THE SAN RAMON PUMP STATION FLOW DIVERSION PROJECT (CIP 16-R018)

WHEREAS, the Board of Directors adopted the current Capital Improvement Program (CIP) Two-Year Budget for Fiscal Years Ending 2020 and 2021 ("CIP Budget") on July 2, 2019, authorizing project and fund budgets to meet the District's capital infrastructure needs; and

WHEREAS, the CIP Budget included the Dublin San Ramon Services District – East Bay Municipal Utility District Recycled Water Authority ("DERWA") Supplemental Supply Project (CIP 16-R018) to provide for supplemental sources of supply to the DERWA recycled water program; and

WHEREAS, the San Ramon Pump Station Flow Diversion Project ("Project") will provide for a supplemental supply to the DERWA recycled water program; and

WHEREAS, the Project expenses will be charged to the DERWA Supplemental Supply Project; and

WHEREAS, DSRSD is completing the design and construction of the Project on behalf of DERWA, and DSRSD will be reimbursed for all Project costs; and

WHEREAS, a Notice of Exemption for the Project per California Environmental Quality Act (CEQA) Guideline 15062 (a) was filed on May 11, 2018; and

WHEREAS, on October 30, 2019, the District Secretary advertised for bids for the Project in accordance with the District's Purchasing policy, resulting in five bids received for the performance of work for the Project; and

WHEREAS, Garney Pacific, Inc. is the lowest responsive, responsible bidder, and it is the intention and desire of this Board to accept said bid of Three Hundred Nineteen Thousand Seven Hundred Dollars (\$319,700).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California, as follows:

1. The bid of Garney Pacific, Inc. in the amount of \$319,700 is hereby selected for said work.
2. That certain agreement titled "Agreement for the Construction of San Ramon Pump Station Flow Diversion (CIP 16-R018)" (Exhibit "A"), by and between Dublin San Ramon Services District,

Res. No. _____

a California public agency, and Garney Pacific, Inc. is hereby approved, and the General Manager and District Secretary are hereby authorized and directed to execute, and to attest thereto respectfully, said agreement for and on behalf of the Dublin San Ramon Services District.

3. The District Secretary is hereby authorized and directed to return to all unsuccessful bidders, and to the successful bidder upon execution by it of the aforementioned agreement, all securities guaranteeing execution of the Agreement upon award.

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of December, 2019, and passed by the following vote:

AYES:

NOES:

ABSENT:

Madelyne A. Misheloff, President

ATTEST: _____
Nicole Genzale, District Secretary

SECTION 00500

AGREEMENT FOR THE CONSTRUCTION OF

SAN RAMON PUMP STATION FLOW DIVERSION (CIP 16-R018)

THIS AGREEMENT, made and concluded, in duplicate, this _____ day of _____, 20____, between the Dublin San Ramon Services District ("District"), Dublin, California, and Garney Pacific, Inc., 324 E. 11th Street, Suite E2, Tracy, CA 95376, (925) 800-1848 ("Contractor").

WITNESSETH:

1. That for and in consideration of the payments and agreements hereinafter mentioned, to be made and performed by the District, and under the conditions expressed in the two bonds, bearing even date with these presents, and hereunto annexed, the Contractor agrees with the District, at his/her own proper cost and expense, to do all the work and furnish all the materials necessary to construct and complete in good workmanlike and substantial manner the project entitled: **SAN RAMON PUMP STATION FLOW DIVERSION (CIP 16-R018)** in strict conformity with the Contract Documents (collectively defined in Section 01090-2.0), prepared therefor, which said plans and specifications are hereby specially referred to and by said reference made a part hereof.
2. Now, therefore, in consideration of the mutual covenants and agreements of the parties herein contained and to be performed, the Contractor hereby agrees to complete the work in accordance with the terms and conditions stipulated in the Contract Documents for the sum of **Three Hundred Nineteen Thousand Seven Hundred Dollars (\$319,700.00)** computed in accordance with Contractor's accepted proposal dated December 3, 2019, which accepted proposal is incorporated herein by reference thereto as if herein fully set forth. Compensation shall be based upon any lump sum bid items plus the unit prices stated in the Bid Schedule times the actual quantities or units of work and materials performed or furnished. The further terms, conditions, and covenants of this Agreement are set forth in the Contract Documents, each of which is by this reference made a part hereof. Payments are to be made to the Contractor in accordance with the provisions of the Contract Documents in legally executed and regularly issued warrants of the District, drawn on the appropriate fund or funds as required by law and order of the District thereof.
3. The District hereby promises and agrees with the Contractor to employ, and does hereby employ, the Contractor to provide the materials and to do the work according to the terms and conditions herein contained and referred to, for the prices aforesaid, and hereby contracts to pay the same at the time, in the manner and upon the conditions above set forth; and the said parties for themselves, their heirs, executors, administrators, successors and assigns, do hereby agree to the full performance of the covenants herein contained.
4. The Contractor and any subcontractor performing or contracting any work shall comply with all applicable provisions of the California Labor Code for all workers, laborers and mechanics of all crafts, classifications or types, including, but not limited to the following:

(a) The Contractor shall comply with all applicable provisions of Section 1810 to 1815, inclusive, of the California Labor Code relating to working hours. The Contractor shall, as a penalty to the District, forfeit the sum of twenty-five dollars (\$25) for each worker employed in the execution of the Contract by the Contractor or by any subcontractor for each calendar day during which such worker is required or permitted to work more than eight (8) hours in any one calendar day and forty (40) hours in any one calendar week, unless such worker receives compensation for all hours worked in excess of eight (8) hours at not less than 1-1/2 times the basic rate of pay.

(b) Pursuant to the provision of California Labor Code, Sections 1770 et. seq., the Contractor and any subcontractor under him shall pay not less than the prevailing rate of per diem wages as determined by the Director of the California Department of Industrial Relations. Pursuant to the provisions of California Labor Code Section 1773.2, the Contractor is hereby advised that copies of the prevailing rate of per diem wages and a general prevailing rate for holidays, Saturdays and Sundays and overtime work in the locality in which the work is to be performed for each craft, classification, or type of worker required to execute the Contract, are on file in the office of the District, which copies shall be made available to any interested party on request. The Contractor shall post a copy of said prevailing rate of per diem wages at each job site.

(c) As required by Section 1773.1 of the California Labor Code, the Contractor shall pay travel and subsistence payments to each worker needed to execute the Work, as such travel and subsistence payments are defined in the applicable collective bargaining agreements filed in accordance with this Section.

(d) To establish such travel and subsistence payments, the representative of any craft, classification, or type of workman needed to execute the contracts shall file with the Department of Industrial Relations fully executed copies of collective bargaining agreements for the particular craft, classification or type of work involved. Such agreements shall be filed within ten (10) days after their execution and thereafter shall establish such travel and subsistence payments whenever filed thirty (30) days prior to the call for bids.

(e) The Contractor shall comply with the provisions of Section 1775 of the California Labor Code and shall, as a penalty to the District, forfeit up to fifty dollars (\$50) for each calendar day, or portion thereof, for each worker paid less than the prevailing rate of per diem wages for each craft, classification, or type of worker needed to execute the Contract. The Contractor shall pay each worker an amount equal to the difference between the prevailing wage rates and the amount paid worker for each calendar day or portion thereof for which a worker was paid less than the prevailing wage rate.

(f) As required under the provisions of Section 1776 of the California Labor Code, Contractor and each subcontractor shall keep an accurate payroll record, showing the name, address, social security number, work classification, and straight time and overtime hours worked each day and week, and the actual per diem wages paid to each journeyman, apprentice, worker, or other employee employed by him or her in connection with the public work. Said payroll shall be certified and shall be available for inspection at all reasonable hours at the principal office of the Contractor on the following basis:

(1) A certified copy of an employee's payroll record shall be made available for inspection or furnished to the employee or his or her authorized representative on request.

(2) A certified copy of all payroll records enumerated in Paragraph 4(f), herein, shall be made available for inspection or furnished upon request to the District, the Division of Labor Standards Enforcement, and the Division of Apprenticeship Standards of the Department of Industrial Relations.

(3) A certified copy of all payroll records enumerated in Paragraph 4(f), herein, shall be made available upon request by the public for inspection or for copies thereof; provided, however, that a request by the public shall be made through either the District, the Division of Apprenticeship Standards, or the Division of Labor Standards Enforcement. If the requested payroll records have not been provided pursuant to subparagraph 4(f)(2) herein, the requesting party shall, prior to being provided the records, reimburse the costs of preparation by the Contractor, subcontractors, and the entity through which the request was made. The public shall not be given access to the records at the principal offices of the Contractor.

The certified payroll records shall be on forms provided by the Division of Labor Standards Enforcement or shall contain the same information as the forms provided by the division.

Each Contractor shall file a certified copy of the records, enumerated in Paragraph 4(f) with the entity that requested the records within ten (10) days after receipt of a written request. Any copy of records made available for inspection as copies and furnished upon request to the public or any public agency by the District, the Division of Apprenticeship Standards, or the Division of Labor Standards Enforcement shall be marked or obliterated in such a manner as to prevent disclosure of an individual's name, address, and social security number. The name and address of the Contractor awarded the Contract or performing the Contract shall not be marked or obliterated. The Contractor shall inform the District of the location of the records enumerated under Paragraph 4(f) including the street address, city and county, and shall, within five (5) working days, provide a notice of change of location and address. The Contractor shall have ten (10) days in which to comply subsequent to receipt of written notice specifying in what respects the Contractor must comply with this Paragraph 4(f). In the event that the Contractor fails to comply within the 10-day period, he or she shall, as a penalty to the state or the District, forfeit twenty-five dollars (\$25.00) for each calendar day, or portion thereof, for each worker, until strict compliance is effectuated. Upon the request of the Division of Apprenticeship Standards or the Division of Labor Standards Enforcement, these penalties shall be withheld from progress payments then due. Responsibility for compliance with Paragraph 4(f) lies with the Contractor.

(g) The Contractor and any subcontractors shall, when they employ any person in any apprenticeable craft or trade, apply to the joint apprenticeship committee administering the apprenticeship standards of the craft or trade in the area of the construction site for a certificate approving the Contractor or subcontractor under the apprenticeship standards for

the employment and training of apprentices in the area or industry affected; and shall comply with all other requirements of Section 1777.5 of the California Labor Code. The responsibility of compliance with California Labor Code Section 1777.5 during the performance of this Contract rests with the Contractor. Pursuant to California Labor Code Section 1777.7, in the event the Contractor willfully fails to comply with the provisions of California Labor Code Section 1777.5, the Contractor shall be denied the right to bid on any public works contract for up to three (3) years from the date noncompliance is determined and be assessed civil penalties.

(h) In accordance with the provisions of Article 5, Chapter 1, Part 7, Division 2 (commencing with Section 1860), and Chapter 4, Part 1, Division 4 (commencing with Section 3700) of the California Labor Code, the Contractor is required to secure the payment of compensation to its employees and for that purpose obtain and keep in effect adequate Workers' Compensation Insurance. If the Contractor, in the sole discretion of the District satisfies the District of the responsibility and capacity under the applicable Workers' Compensation Laws, if any, to act as self-insurer, the Contractor may so act, and in such case, the insurance required by this paragraph need not be provided.

The Contractor is advised of the provisions of Section 3700 of the California Labor Code, which requires every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code and shall comply with such provisions and have Employer's Liability Limits of \$1,000,000 per accident before commencing the performance of the Work of this Contract.

The Notice to Proceed with the Work under this Contract will not be issued, and the Contractor shall not commence work, until the Contractor submits written evidence that it has obtained full Workers' Compensation Insurance coverage for all persons whom it employs or may employ in carrying out the Work under this Contract. This insurance shall be in accordance with the requirements of the most current and applicable state Workers' Compensation Insurance Laws. In accordance with the provisions of Section 1861 of the California Labor Code, the Contractor in signing this Agreement certifies to the District as true the following statement: "I am aware of the provisions of Section 3700 of the Labor Code which requires every employer to be insured against liability for Workers' Compensation or to undertake self-insurance in accordance with the provisions of that Code, and I will comply with such provisions before commencing the performance of the Work of this Contract."

A subcontractor is not allowed to commence work on the project until verification of Workers' Compensation Insurance coverage has been obtained and verified by the Contractor and submitted to the Construction Manager for the District's review and records.

(i) In accordance with the provisions of Section 1727 of the California Labor Code, the District, before making payment to the Contractor of money due under a contract for public works, shall withhold and retain therefrom all wages and penalties which have been forfeited pursuant to any stipulation in the Contract, and the terms of Chapter 1, Part 7, Division 2 of the California Labor Code (commencing with Section 1720). But no sum shall be withheld, retained or forfeited, except from the final payment, without a full investigation by either the Division of Labor Standards Enforcement or by the District.

5. It is further expressly agreed by and between the parties hereto that should there be any conflict between the terms of this Agreement and the Bid Proposal of said Contractor, then this Agreement shall control, and nothing herein contained shall be considered as an acceptance of the said terms of said Proposal conflicting herewith.

6. The Contractor agrees to provide and maintain insurance coverage, and to indemnify and save harmless the parties named and in the manner set forth in Section 00800-2.0, **LIABILITY & INSURANCE**.

The duty of Contractor to indemnify and save harmless, as set forth herein, shall include a duty to defend as set forth in Section 2778 of the California Civil Code; provided, however, that nothing herein shall be construed to require Contractor to indemnify against any responsibility or liability in contravention of Section 2782 of the California Civil Code.

7. The Contractor shall diligently prosecute the Work so that it shall be substantially completed within the time specified in Section 00800-1.1, Time Allowed for Completion.

8. Except as otherwise may be provided in other provisions of the Contract Documents, Contractor hereby expressly guarantees for one (1) full year from the date of the Substantial Completion of the Work under this Agreement and acceptance thereof by the District, to repair or replace any part of the Work performed hereunder which constitutes a defect resulting from the use of inferior or defective materials, equipment or workmanship. If, within said period, any repairs or replacements in connection with the Work are, in the opinion of the District, rendered necessary as the result of the use of inferior or defective materials, equipment or workmanship, Contractor agrees, upon receipt of notice from District, and without expense to District, to promptly repair or replace such material or workmanship and/or correct any and all defects therein. If Contractor, after such notice, fails to proceed promptly to comply with the terms of this guarantee, District may perform the work necessary to effectuate such correction and recover the cost thereof from the Contractor and/or its sureties.

In special circumstances where a particular item of work or equipment is placed in continuous service before Substantial Completion of the Work, the correction period for that item may start to run from an earlier date. This date shall be agreed upon by the Contractor and District on or before the item is placed in continuous service.

Any and all other special guarantees which may be applicable to definite parts of the Work under this Agreement shall be considered as an additional guarantee and shall not reduce or limit the guarantee as provided by Contractor pursuant to this paragraph during the first year of the life of such guarantee.

9. The Contractor shall provide, on the execution of this Agreement, a good and sufficient corporate surety bond in the penal sum of one hundred percent (100%) of amount bid, which bond shall be on the form provided by the District in Section 00610, **BOND OF FAITHFUL PERFORMANCE**, and be conditioned upon the faithful performance of all work required to be performed by the Contractor under this Agreement. Said bond shall be liable for any and all penalties and obligations which may be incurred by Contractor under this Agreement. The corporate surety bond shall be issued by a corporate surety approved by the District's counsel. The corporate surety shall be authorized to conduct business in California. At its discretion, the District may request that a certified copy of the certificate of authority of the insurer issued by the Insurance Commissioner of the State of California

be submitted by the Surety to the District. At its discretion, the District may also require the insurer to provide copies of its most recent annual statement and quarterly statement filed with the Department of Insurance pursuant to Article 10 (commencing with Section 900) of Chapter 1 of Part 2 of Division 1 of the Insurance Code.

10. In addition to the bond required under Paragraph 9, hereof, Contractor shall furnish a good and sufficient corporate surety bond in the penal sum of one hundred percent (100%) of amount of Bid, which bond shall be on the form provided by the District in Section 00620, **PAYMENT BOND**, and conform strictly with the provisions of Chapter 7, Title 15, Part 4, Division 3, of the Civil Code of the State of California, and all amendments thereto. The corporate surety bond shall be issued by a corporate surety approved by the District's counsel. The corporate Surety shall be authorized to conduct business in California. At its discretion, the District may request that a certified copy of the certificate of authority of the insurer issued by the Insurance Commissioner of the State of California be submitted by the Surety to the District. At its discretion, the District may also require the insurer to provide copies of its most recent annual statement and quarterly statement filed with the Department of Insurance pursuant to Article 10 (commencing with Section 900) of Chapter 1 of Part 2 of Division 1 of the Insurance Code.

11. The Contractor may substitute securities for the amounts retained by the District to ensure performance of the work in accordance with the provisions of Section 22300 of the Public Contract Code.

12. Contractor covenants that Contractor is licensed in accordance with the provisions of the Contractors' License Law of California as provided in Section 00010, **NOTICE INVITING BIDS**.

13. The Contractor shall be provided the time period specified in Section 01340-2.0, **MATERIAL AND EQUIPMENT SUBSTITUTIONS**, for submission of data substantiating a request for a substitution of an "or equal" item.

14. As required by Section 6705 of the California Labor Code and in addition thereto, whenever work under the Contract involves the excavation of any trench or trenches five (5) feet or more in depth, the Contractor shall submit in advance of excavations, a detailed plan showing the design of shoring, bracing, sloping, or other provisions to be made for worker protection from the hazard of caving ground during the excavation of such trench or trenches. If such plan varies from the shoring system standards established by the Construction Safety Orders of the Division of Industrial Safety in Title 8, Subchapter 4, Article 6, California Code of Regulations, the plan shall be prepared by a registered civil or structural engineer employed by the Contractor, and all costs therefore shall be included in the price named in the Contract for completion of the Work as set forth in the Contract Documents. Nothing in this Section shall be deemed to allow the use of a shoring, sloping, or other protective system less effective than that required by the Construction Safety Orders. Nothing in this Section shall be construed to impose tort liability on the District, the Design Consultant, Construction Manager nor any of their agents, consultants, or employees. The District's review of the Contractor's excavation plan is only for general conformance to the California Construction Safety Orders.

Prior to commencing any excavation, the Contractor shall designate in writing to the Construction Manager the "competent person(s)" with the authority and responsibilities designated in the Construction Safety Orders.

15. In accordance with Section 7104 of the Public Contract Code, whenever any work involves digging trenches or other excavations that extend deeper than four (4) feet below the surface, the provisions of Section 00700-7.2, **Differing Site Conditions**, shall apply.

16. In accordance with Section 7103.5 of the Public Contract Code, the Contractor and subcontractors shall conform to the following requirements. In entering into a public works contract or a subcontract to supply goods, services, or materials pursuant to a public works contract, the Contractor or subcontractor offers and agrees to assign to the District all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Section 15) or under the Cartwright Act [Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code], arising from purchases of goods, materials or services pursuant to this Contract or the subcontract. Such assignment shall be made and become effective at the time the District tenders final payment to the Contractor, without further acknowledgment by the parties.

17. In accordance with Section 4552 of the Government Code, the Contractor shall conform to the following requirements. In submitting a Bid to the District, the Contractor offers and agrees that if the Bid is accepted, it will assign to the District all rights, title, and interest in and to all causes of action it may have under Section 4 of the Clayton Act (15 U.S.C. Section 15) or under the Cartwright Act [Chapter 2 (commencing with Section 16700) of Part 2 of Division 7 of the Business and Professions Code], arising from purchase of goods, materials, or services by the Contractor for sale to the District pursuant to the Bid. Such assignment shall be made and become effective at the time the Authority tenders final payment to the Contractor.

18. Pursuant to Public Contract Code Section 7100, the acceptance by the Contractor of an undisputed payment made under the terms of the Contract shall operate as, and shall be, a release to the District, and their duly authorized agents, from all claim of and/or liability to the Contractor arising by virtue of the contract related to those amounts. Disputed contract claims in stated amounts may be specifically excluded by the Contractor from the operation of the release.

19. In accordance with California Business and Professions Code Section 7030, the Contractor is required by law to be licensed and regulated by the Contractors' State License Board which has jurisdiction to investigate complaints against contractors if a complaint regarding a patent act or omission is filed within four (4) years of the date of the alleged violation. A complaint regarding a latent act or omission pertaining to structural defects must be filed within ten (10) years of the date of the alleged violation. Any questions concerning the Contractor may be referred to the Registrar, Contractors' State License Board, P.O. Box 26000, Sacramento, California 95826.

IN WITNESS WHEREOF, the parties hereto have executed this agreement on the date first set forth above.

CONTRACTOR

By: _____

Title: _____

Dublin San Ramon Services District

By: _____
Daniel McIntyre, General Manager

ATTEST:

Nicole Genzale, District Secretary

*** END OF SECTION ***

00500-8



TITLE: Authorize Execution of Task Order No. 4 with TJC & Associates, Inc. for Design Services for the Potable Water Pump Station Standby Generators/Emergency Response Project (CIP 16-W012)

RECOMMENDATION:

Staff recommends the Board of Directors authorize, by Motion, the General Manager to execute Task Order No. 4 to the Master Agreement for Consulting Services dated May 16, 2019 with TJC & Associates, Inc. in an amount not to exceed \$300,290.

SUMMARY:

The Capital Improvement Program Two-Year Budget for Fiscal Years 2020 and 2021 includes the Potable Water Pump Station Standby Generators/Emergency Response Project (CIP 16-W012) (Project) to evaluate emergency power supply in the potable water system and address the needs identified by the evaluation by installing generators at strategic locations throughout the system. The District's potable water system includes 17 pump stations and 8 pressure zones. In addition to the usual power outage factors – storms, extreme heat, seismic event, localized issues with the power grid, etc., – PG&E has now implemented a Public Safety Power Shutoff (PSPS) Program that can take grid zones offline for up to five days. In the event of power outages, the pump stations will not be able to fill the reservoirs, eventually leading to a loss of fire protection. At this time, there is only one active pump station in the water distribution system with a permanent standby generator.

On October 16, 2019, staff sent out a Request for Proposals to three prospective consultants to provide professional consulting engineering services for the Project. Services included: evaluate existing pumping and power requirements at each pump station, specify permanent and/or portable generating units at sites, determine all required infrastructure and mobile improvements necessary to support emergency power connections and maintenance, provide assistance for environmental documentation, prepare complete, biddable contract documents based on the recommended design, assist in the receipt, analysis and award of procurement and construction bids, prepare conformed documents, provide design support services during construction, prepare record drawings, and update District's electronic operations and maintenance manual. The consultant may also, at the District's option, provide construction management services for the Project.

On November 12, 2019, two responses were received. TJC & Associates, Inc. was selected as the preferred consultant based on past positive experience on projects with the District, overall depth of staff expertise and experience, and a demonstrated understanding of the District's needs, including a schedule to have portable generating units on-site prior to next year's high fire season.

Originating Department: Engineering Services	Contact: S. Delight	Legal Review: Not Required
Cost: \$300,290	Funding Source: Water Replacement (Fund 610)	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input checked="" type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)	64 of 225	

TJC and Associates
Task Order No. 4 to Agreement No. A19-09 dated 5/16/2019
Agreement Expiry Date: 4/15/2021

Issue Date: 12/3/2019
Project Name and Number: Potable Water Pump Station Standby Generators/Emergency Response (CIP 16-W012)
Task Title: Potable Water Pump Station Standby Generators/Emergency Response Design Services
Project Manager Name and Signature: Steve Delight _____
Source of Funds: Water Replacement (Fund 610)
Account Number: 16-W012.design.cip
Authorization Amount: \$300,290.00 NTE
Original PO Amount: \$0.00
Increase PO Amount: \$0.00
New PO Amount: \$0.00
Purchase Order Number: TBD
Return Purchase Order to: Evita Schnupp
Compensation Method: Time and materials as per Agreement
Completion Date: 4/30/2021
Insurance Requirements: As per Agreement; no special requirements
Work Product: See Attachment "A"
Digital Drawings, if applicable: Digital files shall be in AutoCAD 2010 or higher drawing format. Drawing units shall be decimal with a precision of 0.00. Angles shall be in decimal degrees with a precision of 0. All objects and entities in layers shall be colored by layer. All layers shall be named in English. Abbreviations are acceptable. All submitted map drawings shall use the Global Coordinate system of USA, California, NAD 83 California State Planes, Zone III, U. S. foot.
Scope of Work: See Attachment "A"
Economic Disclosure: Not Required
Recommended by: Judy Zavadil (_____)

Accepted by: _____ _____
Paul Giorsetto, Vice President
TJC and Associates Date

Authorized by: _____ _____
Daniel McIntyre, General Manager
Dublin San Ramon Services District Date

Scope of Work

Task and Deliverables	Description	Assumptions
<p>Task 1: Preliminary Design Report (PDR)</p> <ul style="list-style-type: none"> Draft PDR Final PDR Written responses to District's written review comments of Draft PDR 	<ul style="list-style-type: none"> Project Management Tasks Review existing documentation Site Visits Develop Preliminary Design Report to provide the framework for the TJCAA team to complete detailed design (Task 2). The Draft PDR shall be submitted for District review and discussed at a design review workshop. Following receipt of District comments and workshop results, the Draft PDR shall be revised, and the Final PDR shall be submitted prior to commencing detailed design. Evaluate alternatives for stationary and portable connections at each site. Utilize design criteria, operational considerations, and site constraints the basis for the evaluation of alternatives. Prepare battery/UPS sizing criteria for backup power at seven reservoir sites. Define electrical design criteria for equipment and installation requirements. Provide QA/QC at each submittal per TJCAA procedures. 	<ul style="list-style-type: none"> District comments on the Draft PDR shall be provided in writing to the TJCAA Team within 2 weeks of submission. The PDR shall be a maximum of 10 pages not including Appendices, Drawings, Figures, or Tables. CEQA work is limited to providing technical support for environmental documentation performed by others. Reservoir sites assumed to have identical power and duration requirements. District will provide basis for battery sizing criterion.

<p>Task 2: Design Phase</p> <ul style="list-style-type: none"> • Electronic and five (5) hard copies of ½ size, (11 x 17) inch 50% & 90% design documents (plans and specs) • Electronic (PDF and AutoCAD), two (2) hard copies of ½ size (11 x 17) and two (2) hard copies of full-size Final design drawings • Electronic (PDF and Word format) and two (2) hard copies of Final project specifications • Electronic and one (1) hard copy binder of Final project calculations • Electronic copy of Engineer's Opinion of Probable Costs (EOPC) for 50%, 90% and Final design • Electronic copy of project schedule for 50%, 90% and Final design 	<ul style="list-style-type: none"> • Project Management Tasks. • Prepare detailed design documents guided by the final PDR completed under Task 1. Design submittals will be made for District review at the 50% and 90% levels. Final stamped and sealed documents will be submitted for Final Design. Design will include the following: <ul style="list-style-type: none"> • Project electrical design based on approach developed under Task 1. • Civil improvements will be limited to presentation of existing subsurface utilities, access driveways/parking areas, and street paving improvements as documented on existing District record drawings. Civil improvements at reservoir sites will not be required. • Structural design shall consist of establishing seismic anchoring criteria to be used for generator pad construction as a Contractor's deferred submittal. Structural improvements at reservoir sites will not be required. • Design review workshops will be held after the 50% and 90% submittals for discussion and review with District Staff. Following submittal of formal District comments, incorporate relevant comments and any conclusions from the 50% and 90% review workshops into the subsequent design submittal. • Prepare 50% and 90% Design Documents including Design Drawings, Specifications, construction schedule, and opinion of probable cost. Anticipated drawings will include index sheets, site plans, single-line diagrams, equipment location drawings, electrical schedules (panelboard, conduit), structural drawings, and civil drawings. • Prepare stamped and sealed Final Design Documents including Design Drawings, Specifications, construction schedule, and opinion of probable cost. The final submittal shall incorporate relevant District comments received from the 90% submittal review and workshop. • Provide QA/QC at each submittal per TJCAA procedures. 	<ul style="list-style-type: none"> • Technical specifications shall be per CSI, 16 Section, 3 Part Format. Section 0 and 1 shall be District standard modified by the TJCAA Team to meet project requirements. • Multiple contracts, design-build, alternative/deductive bids or other non-traditional project delivery methods are not included for the purposes of this proposal. • Use of photographs for communicating existing conditions, equipment locations, and demolition requirements is acceptable. • Reproduction and distribution of Contract plans and specifications to bidders shall be by the District. • District is the authority Having Jurisdiction: obtaining building permits from City or County will not be required. • No new structures are anticipated. • Survey and utility potholing are not included but can be provided as an additional service if desired. • Current geotechnical studies at each location are available for structural design criteria. • Current and accurate record drawings are available for use by the TJCAA team for producing suitable building backgrounds and site plans. Reservoir site plans will be diagrammatic and not to scale. • Typical interconnection diagram for wiring requirements will be included. • Battery/UPS installations at remote sites will be installed in existing panels or cabinets. Cooling (HVAC) of batteries/UPS will not be required.
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TASK AND DELIVERABLES	DESCRIPTION	ASSUMPTIONS
Task 3: Bid Services <ul style="list-style-type: none"> Bidder RFI responses Bid document addenda as required Conformed drawings 	<ul style="list-style-type: none"> Project Management Tasks. Attend pre-bid meeting and respond to bidder requests for information (RFIs). Prepare bid document addendum. Assist the District in evaluating bids. Prepare conformed drawings. 	<ul style="list-style-type: none"> District will communicate bidder RFIs to TJCAA and transfer TJCAA responses to bidders. Preparation of one Project Addendum is included.
Task 4: Design Services During Construction <ul style="list-style-type: none"> Submittal review comments RFI responses Change order review comments Site visit notes and meeting minutes Record drawings Update to the District O&M manual up to the allowance limit 	<ul style="list-style-type: none"> Project Management Tasks. Attend preconstruction kickoff meeting. Review Contractor submittals. Respond to Contractor RFIs. Assist with Change Order Production. Provide periodic on-site observational visits. 	<ul style="list-style-type: none"> Up to 30 shop drawing submittals will be reviewed including a 33% resubmittal rate Responses up to a total of 25 RFIs is included Review of up to three change orders requests are included Up to five observational site visits or construction meetings are included Electronic responses via email for submittal reviews and RFIs is acceptable. Attendance at generator Factory Witness Testing is not required. Record drawings will be prepared in AutoCAD format based on Contractor's red line markups. Updates to the District's O&M manual for standby power installations has been included as an allowance reflecting the uncertainty regarding this task (See Section 7). Allowance shall not be exceeded without written authorization from the District Project Manager.

Fee Estimate

This Section summarizes the TJCAA Team cost proposal.

The fee is based on the hourly wage rates as summarized in the 2020 Rate Schedules for TJCAA and Schaaf & Wheeler. The total proposed task fee includes all expenses noted in the RFP. The anticipated expenses for each task are itemized in the fee table for convenience. Additional data including breakdown of costs based on individual personnel grades and rates can be provided upon request.

Personnel Name and Grade											
		Paul Giorsetto	Michael Erwin	Lee Meyer	Eileen Nakamura	Manan Bhatt	Daisy Yu	CAD/ Admin	Schaaf & Wheeler	Other Direct Costs (No Markup)	
		E10	E9	E4	E5	E2	S8	C6/A6	Civil		
		\$289	\$272	\$188	\$205	\$150	\$255	\$144	\$200		
Task	Description								10%	0%	
1	Preliminary Design Report	30	12	48	22	162	14	62	199		549
		\$8,680	\$3,270	\$9,020	\$4,510	\$24,250	\$3,580	\$8,930	\$43,780	\$1,600	\$107,620
2	Final Design	34	36	73	24	94	64	130	146		601
		\$9,830	\$9,810	\$13,720	\$4,920	\$14,070	\$16,350	\$18,730	\$32,120	\$1,300	\$120,850
3	Bid Services	6	0	8	0	8	4	24	2		52
		\$1,740	\$0	\$1,500	\$0	\$1,200	\$1,020	\$3,460	\$440	\$100	\$9,460
4	Eng Services During Construction	42	0	64	24	60	34	28	48		300
		\$12,150	\$0	\$12,030	\$4,920	\$8,980	\$8,690	\$4,030	\$10,560	\$1,000	\$62,360
PROJECT NOT TO EXCEED TOTAL									\$300,290		



TITLE: Approve Continuation of Emergency Action Procurement by General Manager for Repair of the District Office and Find that the Need for the District Office Flooding Emergency Still Exists

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Motion, a continuation of the Emergency Action as declared in Board Resolution No. 53-18 and find that there exists a need for continuing the District Office flooding emergency which the Board last confirmed on November 19, 2019.

SUMMARY:

On November 11, 2018, the District Office flooded due to a leak in the building's fire service line. The General Manager, as the District's Emergency Manager per the District's Emergency Response Plan policy, immediately proclaimed a District State of Emergency to reduce potential further property damage due to water exposure and to minimize the time to restore core business operations.

Per the District's Purchasing policy, in case of an emergency and in accordance with Public Contract Code Section 22050, the General Manager may let contracts for any amount without giving notice for bids for repair or replacement of a public facility, and procure the necessary equipment, services, and supplies for those purposes. Resolution No. 53-18 was adopted by the Board of Directors on November 20, 2018, approving emergency action procurement by the General Manager for restoration of the District Office.

The District Office Renovation Project (CIP 19-A005), which is a part of the Capital Improvement Program (CIP), includes the restoration of the building, as well as renovations for the District Office. The building restoration work will be reimbursed through an insurance claim, and the renovation work will be paid through CIP project budgets. A summary of the contracts entered under the emergency action is attached.

The District Office is closed until further notice. Displaced District Office staff are now assigned to the Field Operations Facility. District administrative operations and customer service have been hampered in the following ways:

- The Board's customary meeting place for Board meetings is unavailable for use, inconveniencing the public who might wish to attend Board meetings;
- Customer service functions related to "in-person" bill payment have been suspended;
- There is minimal meeting space for staff for internal meetings, to meet with developer representatives and contractors, and to confer with other agency personnel;
- Natural work efficiencies are degraded with District Office staff working in ad hoc workspaces at the Field Operations Facility;
- Many supervisory staff have lost use of their individual offices for confidential meetings pertaining to performance management, coaching, and recruiting; and
- Through relocation of staff to the Field Operations Facility Training Room, space for large group training activities has been lost.

Based on the above consequences of the District Office being closed for restoration and repair, staff is requesting the Board of Directors find that there still exists a need for continuing the State of Emergency reflected by Board Resolution No. 53-18. Per the Public Contract Code, at every regularly scheduled meeting following the initial emergency action, the Board shall review and determine by a four-fifths vote, the need to continue the emergency action. Staff, therefore, recommends that the Board of Directors confirm the need to continue the State of Emergency.

Originating Department: Engineering Services	Contact: J. Ching	Legal Review: Not Required
Cost: \$0	Funding Source: Insurance Claim	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Summary of Contracts	

**District Office Renovation
Summary of Contracts**

Vendor	Service/Contract Type	Contract Amount
Restoration Management Company	Emergency Restoration, Contents Inventory and Storage	\$ 579,387.74
VIP Security	Building Security	\$ 16,750.00
Cal Engineering & Geology / HDR	Engineering Services for Concrete Slab Repair	\$ 91,328.28
Overaa Construction	Construction Services for Fire Riser and Concrete Slab Repair	\$ 224,374.46
ID Architecture	Architectural Design Services, Construction Management Services	\$ 148,305.00
Sausal Corporation	Design-Build Services	\$ 4,187,206.00
Swinerton Management and Consulting	Construction Management	\$ 413,858.00
Omega/RHP Environmental	Environmental/Abatement Monitoring	\$ 12,885.46
CORT Furniture	Office Furniture Rental	\$ 121,508.36
Total Contract Amount		\$ 5,795,603.30



TITLE: Approve Proclamation Honoring Retiring District General Counsel Carl P.A. Nelson

RECOMMENDATION:

Staff recommends the Board of Directors approve, by Motion, a Proclamation honoring Carl P.A. Nelson, retiring District General Counsel.

SUMMARY:

District General Counsel Carl P. A. Nelson, of the firm Bold, Polisner, Maddow, Nelson & Judson, has served the District well since 2002, first as the Assistant General Counsel until 2011, then as General Counsel to the present. DSRSD wishes to recognize Mr. Nelson for his valuable advice and service, care and dedication, professionalism and partnership, and congratulate him on his well-deserved retirement.

Originating Department: Administrative Services	Contact: N. Genzale	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input checked="" type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)	72 of 225	



Proclamation

Honoring
Carl P.A. Nelson

WHEREAS, Carl P.A. Nelson, of the firm Bold, Polisner, Maddow, Nelson & Judson, has faithfully served on the District's General Counsel team beginning in 2002 as the Assistant General Counsel, and then as General Counsel since 2011; and

WHEREAS, Carl P.A. Nelson ensured that the Board of Directors received the highest quality legal services and ensured that the Board and District were always on firm legal ground; and

WHEREAS, Carl P.A. Nelson provided invaluable historical insight on statewide water issues, and historical context in the Tri-Valley, and was a wise counselor to the District's Senior Management Team; and

WHEREAS, Carl P.A. Nelson represented the District on the California Association of Sanitation Agencies Legislative Affairs Committee; and

WHEREAS, Carl P.A. Nelson's expertise was very instrumental in helping the District manage some very challenging wastewater regulatory issues related to renewing permits and developing very thoughtful, concise, and precise regulatory reports saving the District valuable time and expense; and

WHEREAS, Carl P.A. Nelson guided the District with a steady hand through the complex transition to "by-division" elections in 2018/19 under the California Voting Rights Act; and

WHEREAS, Carl P.A. Nelson has faced every complicated legal question with valuable knowledge and insight; and

WHEREAS, Carl P.A. Nelson's broad legal knowledge has provided the District counsel on topics ranging from election divisions, Public Record Act requests, Brown Act, construction contract disputes, property acquisition, regulatory enforcement, California Environmental Quality Act, customer rates and development fees, policy updates. . . (this list could go on forever); and

WHEREAS, Carl P.A. Nelson can be quite the character with a unique sense of humor, revealing itself at the most appropriate times, putting staff at ease no matter the circumstances or challenges; and

WHEREAS, the District wishes to recognize Carl P.A. Nelson for the many years of his invaluable advice, care, dedication, professionalism, partnership, and friendship.

NOW, THEREFORE, BE IT PROCLAIMED that the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, congratulates:

Carl P.A. Nelson

on his retirement as Dublin San Ramon Services District's General Counsel, and recognizes his nearly 17 years of impeccable service to the District.

Adopted this 17th day of December, 2019

Madelyne A. Misheloff, President

Edward R. Duarte, Vice President

Ann Marie Johnson, Director

Richard M. Halket, Director

Georange M. Vonheeder-Leopold, Director

Nicole Genzale, District Secretary



TITLE: Accept the Annual Report on Rate Stabilization Funds (RSF) and Confirm Transfers from the Regional Wastewater Operating (Fund 300) to the Regional Wastewater RSF (Fund 305), from the Regional Wastewater RSF (Fund 305) to the Regional Wastewater Replacement (Fund 310), and the Local Wastewater RSF (Fund 205) to the Local Wastewater Operating (Fund 200)

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the Annual Report on Rate Stabilization Funds (RSF) and confirm the recommended fund transfers:

1. \$1,786,645 from the Regional Wastewater Operating (Fund 300) to the Regional Wastewater RSF (Fund 305)
2. \$1,799,750 from the Regional Wastewater RSF (Fund 305) to the Regional Wastewater Replacement (Fund 310)
3. \$16,981 from the Local Wastewater RSF (Fund 205) to the Local Wastewater Operating (Fund 200)

SUMMARY:

The Financial Reserves policy requires the General Manager to report annually the results of the assessment of RSF reserves, either concurrently with or shortly after the completion of the financial statements for the previous fiscal year. The policy also authorizes the General Manager to make certain transfers to meet various criteria. The Annual Report on RSF and the Financial Reserves policy outline the calculation used to determine when funds should be transferred between the Operating Fund and the RSF for each of the District's enterprises (Local Wastewater Collection, Regional Wastewater Treatment, and Water).

Attached for your review is the Annual Report on RSF, in the form of a staff report, for fiscal year ending June 30, 2019.

Originating Department: Administrative Services	Contact: C. Atwood	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input checked="" type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Financial Reserves policy (P400-15-1)	

STAFF REPORT



District Board of Directors
December 17, 2019

Accept the Annual Report on Rate Stabilization Funds and Confirm Transfers from the Regional Wastewater Operating (Fund 300) to the Regional Wastewater RSF (Fund 305), from the Regional Wastewater RSF (Fund 305) to the Regional Wastewater Replacement (Fund 310), and the Local Wastewater RSF (Fund 205) to the Local Wastewater Operating (Fund 200)

BACKGROUND

The District maintains four funds (Operating, Rate Stabilization, Replacement, and Expansion) for each of its three enterprises (Local Wastewater Collection, Regional Wastewater Treatment, and Water). In 2011, the Board of Directors adopted a Financial Reserves policy (P400-15-1), which provides fund guidance for all enterprises.

The purpose of Operating Fund reserves is to ensure adequate cash is available when needed to pay the District's normal and recurring operating costs. For each Operating Fund, a "minimum reserve," a "target reserve," and a "maximum reserve" are established. The various reserve amounts are calculated based on the adopted operating expense budget for each respective Operating Fund. The reserve levels are determined as follows:

- Minimum operating reserve: Working capital is equal to two months of budgeted operating expenses
- Target operating reserve: Working capital is equal to four months of budgeted operating expenses
- Maximum operating reserve: Working capital is equal to six months of budgeted operating expenses

The purpose of Rate Stabilization Fund (RSF) reserves is to manage public funds to assure financial stability, including stability of revenues and the rates and charges related to each enterprise. For each RSF, a "minimum reserve," a "target reserve," and a "maximum reserve" are established. The various reserve amounts are calculated based on the adopted operating expense budget for each respective Operating Fund. The reserve levels are determined as follows:

- Minimum RSF reserve: Working capital is equal to two months of budgeted operating expenses
- Target RSF reserve: Working capital is equal to four months of budgeted operating expenses
- Maximum RSF reserve: The combined working capital for the operating fund and the RSF is equal to twelve months of budgeted operating expenses

The Financial Reserves policy further notes that the General Manager shall report annually to the Board of Directors on the status of each of these funds in meeting reserve targets. The Financial Reserves policy authorizes the General Manager to make certain transfers to meet various criteria. This annual report is made concurrently with, or shortly after the completion of, the financial statements for the previous fiscal year, based on the fund balances as of the end of the prior fiscal year.

Staff has completed preparation of the financial statements for the fiscal year ending 2019 (FY19) and the District's auditors (Maze and Associates) have completed their review of the financial statements.

DISCUSSION

Based on the Rate Stabilization Fund Analysis below, the General Manager authorized the following transfers:

- 1. Transfer \$1,786,645 from the Regional Operating (Fund 300) to the Regional Rate Stabilization (Fund 305)** – The FYE19 ending working capital for the Regional Operating Fund (\$10,739,860) is above the policy maximum of six months. In accordance with the Financial Reserves policy, staff transferred the excess above six months (\$1,786,645) to the Regional RSF.

No transfers were authorized for the Local (Fund 200) and Water (Fund 600) Operating Funds as their ending working capital was below (3.55 and 5.30 months, respectively) the policy threshold of six months.

The Financial Reserves policy states that if the combined working capital is greater than the policy maximum, the General Manager will make a recommendation to the Board of Directors as to how the funds should be used. The General Manager recommended the following transfers:

- 1. Transfer \$1,799,750 from the Regional Rate Stabilization Fund (Fund 305) to the Regional Replacement (Fund 310)** – The combined ending working capital of the Regional Operating Fund and the Regional RSF (\$19,706,180) is above the policy maximum of twelve months. In accordance with the Financial Reserves policy, the General Manager recommends a transfer of the excess above twelve months (\$1,799,750) to the Regional Replacement fund.

It should be noted that the Financial Reserves policy establishes a minimum reserve for the replacement reserves as the sum of two times the average annual Capital Improvement Program (CIP) expense and two year's average debt service. This assures that the replacement funds have sufficient funds on-hand to pay for planned capital projects and meet debt service requirements. The policy does not set a target or maximum reserve. With the above transfer from the Regional Rate Stabilization Fund to the Regional Replacement Fund of \$1,799,750, the Regional Replacement Fund's ending working capital after the transfer is \$31,586,062, which is \$21,957,608 higher than the policy minimum reserve of \$9,628,454.

Based on the Rate Stabilization Fund Analysis below, staff recommends the following transfer to bring the Local Wastewater Operating Fund closer to the policy target. This transfer is not authorized in the Financial Reserves Policy and is based on prior Board direction.

- 1. Transfer \$16,981 from the Local Rate Stabilization (Fund 205) to the Local Operating (Fund 200)** – The FYE19 ending working capital for the Local Operating Fund (\$935,169) is below the policy target of four months and above the policy minimum of two months. Although the Financial Reserves policy limits transfers from the RSF fund to no more than 25% of the RSF balance, staff is recommending to transfer the entirety of the RSF working capital balance (\$16,981) to maintain financial stability of the Local Operating Fund. The proposed transfer will still result in the Local Operating Fund to be below the policy target of four months but above the policy minimums of two months (3.52 months).

The District's Rate Policies and Guidelines policy (P400-16-1), directs consideration of a rate increase when Operating Fund reserves go below the policy minimum of two months. Local wastewater rates were reduced in 2008, with minimum increases through 2016. This trend resulted in proposals to increase Local Wastewater service charges substantially over the 2018-2022 time period. In June 2017, the Board established higher Local Wastewater rates to bring Local Operating Fund reserves to the policy target in incremental steps over the ensuing 5 years. The next Local Wastewater rate study is anticipated in FYE22.

Enterprise Funds	Local Wastewater	Regional Wastewater	Water
Operating Expense Budget (FYE 2019)	\$ 3,164,221	\$ 17,906,431	\$ 28,214,294
Target (four months)	1,054,740	5,968,810	9,404,765
Target + Two Months (six months)	1,582,111	8,953,215	14,107,147
From Preliminary Financials:			
Current Assets	\$ 1,163,593	\$ 14,134,474	\$ 16,977,775
Less: Current Liabilities	228,424	3,394,614	4,512,816
Working Capital	935,169	10,739,860	12,464,958
Months of Working Capital (if between 4-6, no action)	3.55	7.20	5.30
Surplus to Transfer (excess of target + two months)	\$ -	\$ 1,786,645	\$ -
Funding Needed (if working capital is below 4)	\$ 119,572	None	None

Rate Stabilization Funds	Local Wastewater	Regional Wastewater	Water
Current Balance in RSF	\$ 16,981	\$ 8,966,320	\$ 14,894,031
Amount to Add	-	1,786,645	-
Amount to Subtract	16,981	-	-
New Balance in RSF	\$ -	\$ 10,752,965	\$ 14,894,031
Amount Over Six Months Working Capital	\$ -	1,799,750	\$ -
Total Between Enterprise and RSF	3.61	13.21	11.64

Enterprise Funds	Local Wastewater	Regional Wastewater	Water
Working Capital (pre-RSF transfer)	\$ 935,169	\$ 10,739,860	\$ 12,464,958
RSF Transfer	16,981	(1,786,645)	-
Year-end Adjusting Entries	(543)	306,502	-
Working Capital (post-RSF transfer)	\$ 951,607	\$ 9,259,717	\$ 12,464,958
Months of Working Capital	3.52	6.13	4.98

The transfers identified above have been incorporated into the District's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2019.

RECOMMENDATION

Staff recommends the Board accept, by motion, the Annual Report on Rate Stabilization Funds (RSF), and confirm the following transfers:

- \$1,786,645 from the Regional Wastewater Operating (Fund 300) to the Regional Wastewater RSF (Fund 305)
- \$1,799,750 from the Regional Wastewater RSF (Fund 305) to the Regional Wastewater Replacement (Fund 310)
- \$16,981 from the Local Wastewater RSF (Fund 205) to the Local Wastewater Operating (Fund 200)



Dublin San Ramon Services District

Water, wastewater, recycled water

Policy

Policy No.: P400-15-1	Type of Policy: Finance
Policy Title: Financial Reserves	
Policy Description: Provides guidance for the prudent accumulation and management of designated reserves.	
Approval Date: 6/2/2015	Last Review Date: 2015
Approval Resolution No.: 40-15	Next Review Date: 2019
Rescinded Resolution No.: 73-14	Rescinded Resolution Date: 11/18/2014

It is the policy of the Board of Directors of Dublin San Ramon Services District:

To designate financial reserves in order to protect the District's investment in its various assets, satisfy its commitments under its numerous financial, regulatory and contractual obligations and to stabilize long-term rates for its customers.

Designated reserves are earmarked by the Board of Directors for purposes such as funding new capital facilities, construction, repair, replacement or refurbishment of existing facilities, rate stabilization, emergency and operating reserves. These funds can be utilized at the discretion of the District. The Board can change fund designations at any time. Designated reserves are different than restricted funds, which are used strictly to meet requirements established by creditors, grant agencies or law. Reserves held by a third-party as bond reserves or for pension obligations are examples of restricted reserves; the District has no discretion as to the use of these funds.

If the District is contractually obligated to hold additional reserves, the more stringent requirement takes precedence. In addition, if there is a declared emergency, the General Manager may utilize any unrestricted funds in accordance with the emergency purchasing policy.

To accomplish these objectives, the District shall adhere to the following:

Operating Reserves

Purpose: The purpose of Operating reserves (referred to as working capital) is to ensure adequate cash is available when needed to pay the District's normal and recurring operating costs.

Use of Funds: Funds are utilized throughout the year in order to meet the District's operating obligations.

Policy No.: P400-15-1

Policy Title: Financial Reserves

Target: Working capital equal to four months of budgeted operating expenses in each Operating Fund.

Minimum: Two months of budgeted operating expenses in each operating Fund. If reserves fall below this level, the District's Rate Policies and Guidelines outline additional steps that shall be followed.

Maximum: Six months of budgeted operating expenses in each Operating Fund. If reserves are above this level at fiscal year end, the excess funds shall be moved into the Enterprise's Rate Stabilization Fund.

Reporting: Working capital for each of the Enterprise's Operating Funds shall be reported in the District's monthly financial reports.

Rate Stabilization Fund Reserves

Purpose: The purpose of Rate Stabilization Fund (RSF) Reserves is to support the Board's strategic goal to manage public funds to assure financial stability, including stability of revenues and the rates and charges related to each Enterprise.

Over the course of time, the District will have years where there is a financial surplus above the working capital target for one or more of the District's Enterprises, and years when unexpected events may cause reserves to decrease below the target. The Rate Stabilization Fund allows the District to manage these different sets of circumstances.

Use of Funds: Each Enterprise's Rate Stabilization Reserves are assessed at fiscal year-end.

- If the Reserves in any Operating Fund has decreased below the working capital target, a transfer from the Rate Stabilization Fund to the corresponding Operating Fund of no more than one-quarter of the Rate Stabilization Fund's balance shall be made in an effort to bring the Operating Fund back to its working capital target.
- If any Enterprise Fund has exceeded its working capital target by an amount equal to an additional two months of working capital, the General Manager shall direct the Treasurer to transfer the excess working capital from the Enterprise Fund to the Rate Stabilization Fund for that Enterprise.
- The Board may also budget use of these funds for other purposes.

Target: Four months of the related Enterprise Fund's budgeted operating expenses.

Minimum: Two months of the related Enterprise Fund's budgeted operating expenses.

Maximum: If the combined total of the Operating and the corresponding RSF exceeds 12 months working capital, the General Manager will make a recommendation to the Board of Directors as to how the funds should be used.

Policy No.: P400-15-1

Policy Title: Financial Reserves

Reporting: The General Manager shall report annually to the Board of Directors on the results of the assessment.

Capital Asset Replacement & Improvement Reserves

Purpose: The purpose of Capital Asset Replacement & Improvement Reserves is to ensure that adequate funds are available to purchase new capital assets that benefit current ratepayers, to fund replacements, improvements and major refurbishments to existing capital assets and to provide two year's debt service for debt which the Board has allocated to this fund.

Use of Funds: Funds are utilized in accordance with the budget adopted by the Board of Directors.

Minimum: The minimum replacement reserve shall consist of the sum of the following components:

- 1) An amount based on the 15-year cost projections included in the District's Replacement Planning Model and the District's 10-year Capital Improvement Plan which is equal to two times the average annual expense; and
- 2) A debt reserve of two year's average debt service (or for any debt that has less than two years remaining, the entire remaining amount).

Revisions: It is the intent of the Board that this the Capital Asset and Replacement & Improvement reserve section of this policy be a "bridge policy" and that asset-management driven changes be made to the policy as the condition assessment of District assets and strategies for managing those assets become better understood.

Reporting: The General Manager shall report annually to the Board of Directors on the results of the assessment.

Capital Expansion Reserves

Purpose: The purpose of Capital Expansion Reserves is to minimize the need for ratepayers to pay for expansion debt by having sufficient reserves on hand to pay annual debt service on District bonds or loans for a two-year period.

Use of Funds: Funds are utilized in accordance with the budget adopted by the Board of Directors and applicable laws related to use of Capacity Reserve Fees.

Target: Two years of average debt service (or for any debt that has less than two years remaining, the entire remaining amount) charged to the Expansion Fund, plus two years of expansion project spending as projected in the District's most current two-year Capital Improvement budget.

Policy No.: P400-15-1**Policy Title:** Financial Reserves

Minimum: A minimum reserve consists the greater of the reserve for the debt service or the next two years of planned expansion projects.

Maximum: There is no maximum reserve in this fund; Capacity Reserve Fees may be accumulated and used for their intended purpose with no maximum reserve limitation.

Reporting: The General Manager shall report annually to the Board of Directors on the results of the assessment.



TITLE: Adopt Pay Schedule in Accordance with California Code of Regulations, Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule and Rescind Resolution No. 30-19

RECOMMENDATION:

Staff recommends the Board of Directors adopt, by Resolution, the District Pay Schedule in accordance with California Code of Regulations (CCR), Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule and rescind Resolution No. 30-19.

SUMMARY:

Per Resolution No. 30-19, the Board of Directors adopted the publicly available pay schedule in accordance with California Code of Regulations (CCR), Title 2, Section 570.5, Requirement for a Publicly Available Pay Schedule.

The pay schedule has been updated with the corresponding base salary increase and effective date for the District salary range following the application of the cost-of-living-adjustment salary increase (2.75%) negotiated in District Memoranda of Understanding (MOUs) for the Stationary Engineers, Local 39 (Local 39), Professional Employees' Bargaining Unit (PEBU), Confidential Employees' Bargaining Unit (CEBU), and Mid-Management Employees' Bargaining Unit (MEBU).

Additionally, the pay schedule has been updated with the corresponding base salary increase and effective date following the application of the cost-of-living-adjustment salary increase (2.75%) per the Personal Services Agreements (PSAs) for the Administrative Services Manager, Engineering Services Manager, and Operations Manager.

The regulation specifies that compensation earnable is defined in statute and further clarified by CCR, Title 2, Section 570.5, and that salaries shall be "duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws." Therefore, only those pay amounts that meet the definition of compensation earnable can be used when calculating retirement benefits. This regulation applies to all employers reporting compensation to the California Public Employees' Retirement System (CalPERS).

This pay schedule shall reflect salaries in place effective on December 16, 2019 and previously agreed to by the District in accordance with the various MOUs and PSAs. As required by Government Code Section 54953, an oral report will be presented for this item, prior to taking final action, for the base salary increases for the Administrative Services Manager, Engineering Services Manager, and Operations Manager.

Originating Department: Administrative Services	Contact: M. Gallardo	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)	82 of 225	

RESOLUTION NO. _____

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5, AND RESCINDING RESOLUTION NO. 30-19

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors approve and adopt all pay schedules; and

WHEREAS, the Regulations require that the pay schedule be made public without reference to another document in disclosure of the pay rate; and

WHEREAS, by Resolution No. 30-19, the Board-adopted pay schedule was approved on August 6, 2019; and

WHEREAS, the Stationary Engineers, Local 39 (Local 39), the Professional Employees' Bargaining Unit (PEBU), and the Mid-Management Employees' Bargaining Unit (MEBU) have met in good faith and agreed to labor contracts effective December 18, 2017 through December 12, 2021; and

WHEREAS, the Confidential Employees' Bargaining Unit (CEBU) have met in good faith and agreed to labor contracts effective December 18, 2017 through April 30, 2022; and

WHEREAS, the Administrative Services Manager has a Personal Services Agreement in place effective September 26, 2016 and amended on December 4, 2018; and

WHEREAS, the Engineering Services Manager has a Personal Services Agreement in place effective July 20, 2016 and amended on December 4, 2018; and

WHEREAS, the Operations Manager has a Personal Services Agreement in place effective December 5, 2016 and amended on December 4, 2018; and

WHEREAS, the specific language of these labor contracts and personal services agreements establishes new base salaries effective the first day of the first pay period of Calendar Year 2020.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California, as follows:

1. That the pay schedule titled DSRSD Pay Schedule, set forth in Exhibit "A" and attached hereto and incorporated herein by reference, is hereby approved and adopted, and Resolution No. 30-19, attached as Exhibit "B", is hereby rescinded.

2. The pay schedule approved and adopted by this resolution shall be periodically updated by the Board of Directors, in accordance with the California Code of Regulations requirements.

Res. No. _____

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 17th day of December, 2019, and passed by the following vote:

AYES:

NOES:

ABSENT:

Madelyne A. Misheloff, President

ATTEST: _____
Nicole Genzale, District Secretary

DSRSD Pay Schedule
Pursuant to CCR Title 2 570.5

In accordance with Board-approved resolutions and the District's established payroll procedures (26 pay periods per year, 14 days per pay period).

Time base for each pay rate: Full time employee (1.0 FTE), 40 hours per work week.

Non-Exempt, Hourly Classifications				Exempt	Code	Effective Date	Resolution #	Monthly Salary					Hourly Pay Rate				
Job Classification	Step A	Step B	Step C	Step D	Step E	Step A	Step B	Step C	Step D	Step E							
ACCOUNT CLERK I	H	cacck1	12/17/2018	59-17	5,156	5,416	5,684	5,971	6,268	29.7462	31.2462	32.7923	34.4481	36.1615			
ACCOUNT CLERK II	H	cacck2	12/17/2018	59-17	5,673	5,956	6,255	6,567	6,898	32.7288	34.3615	36.0865	37.8865	39.7962			
ACCOUNTANT I	H	pacct1	12/17/2018	51-17	7,900	8,295	8,711	9,146	9,602	45.5769	47.8558	50.2558	52.7654	55.3962			
ACCOUNTING TECHNICIAN I	H	cactc1	12/17/2018	59-17	6,289	6,606	6,938	7,284	7,647	36.2827	38.1115	40.0269	42.0231	44.1173			
ACCOUNTING TECHNICIAN II	H	cactc2	12/17/2018	59-17	6,918	7,263	7,628	8,010	8,410	39.9115	41.9019	44.0077	46.2115	48.5192			
ADMIN ASSISTANT I - CONFIDENTIAL	H	hadas1	12/17/2018	53-17	5,990	6,288	6,604	6,936	7,280	34.5577	36.2769	38.1000	40.0154	42.0000			
ADMIN ASSISTANT II - CONFIDENTIAL	H	hadas2	12/17/2018	53-17	6,585	6,914	7,260	7,625	8,006	37.9904	39.8885	41.8846	43.9904	46.1885			
ADMINISTRATIVE ANALYST I	H	padan1	12/17/2018	51-17	8,648	9,082	9,537	10,014	10,515	49.8923	52.3962	55.0212	57.7731	60.6635			
ADMINISTRATIVE ASSISTANT I	H	cadas1	12/17/2018	59-17	5,216	5,475	5,752	6,038	6,338	30.0923	31.5865	33.1846	34.8346	36.5654			
ADMINISTRATIVE ASSISTANT II	H	cadas2	12/17/2018	59-17	5,737	6,027	6,326	6,643	6,976	33.0981	34.7712	36.4962	38.3250	40.2462			
ADMINISTRATIVE TECHNICIAN	H	cadmtc	12/17/2018	59-17	6,740	7,078	7,432	7,804	8,194	38.8846	40.8346	42.8769	45.0231	47.2731			
ADMINISTRATIVE TECHNICIAN-CONFIDENTIAL	H	hadmtc	12/17/2018	53-17	7,021	7,371	7,738	8,126	8,533	40.5058	42.5250	44.6423	46.8808	49.2288			
CO-GENERATION SPECIALIST	H	ccogsp	12/17/2018	59-17	9,048	9,504	9,977	10,478	10,998	52.2000	54.8308	57.5596	60.4500	63.4500			
COMMUNICATIONS SPECIALIST I	H	pcoms1	12/17/2018	51-17	8,290	8,706	9,142	9,597	10,076	47.8269	50.2269	52.7423	55.3673	58.1308			
CONSTRUCTION INSPECTOR I	H	ccoin1	12/17/2018	59-17	7,745	8,131	8,537	8,966	9,411	44.6827	46.9096	49.2519	51.7269	54.2942			
CONSTRUCTION INSPECTOR II	H	ccoin2	12/17/2018	59-17	8,517	8,942	9,393	9,860	10,352	49.1365	51.5885	54.1904	56.8846	59.7231			
CUSTOMER FIELD REPRESENTATIVE I	H	ccfdf1	12/17/2018	59-17	5,866	6,160	6,470	6,792	7,131	33.8423	35.5385	37.3269	39.1846	41.1404			
CUSTOMER FIELD REPRESENTATIVE II	H	ccfdf2	12/17/2018	59-17	6,451	6,774	7,115	7,470	7,844	37.2173	39.0808	41.0481	43.0962	45.2538			
CUSTOMER SERVICES REPRESENTATIVE I	H	ccsrp1	12/17/2018	59-17	5,124	5,380	5,649	5,933	6,229	29.5615	31.0385	32.5904	34.2288	35.9365			
CUSTOMER SERVICES REPRESENTATIVE II	H	ccsrp2	12/17/2018	59-17	5,638	5,921	6,215	6,523	6,850	32.5269	34.1596	35.8558	37.6327	39.5192			
CUSTOMER SERVICES REPRESENTATIVE III	H	ccsrp3	12/17/2018	59-17	7,097	7,453	7,826	8,219	8,629	40.9442	42.9981	45.1500	47.4173	49.7827			
ELECTRICIAN I	H	celec1	12/17/2018	59-17	7,567	7,945	8,341	8,759	9,198	43.6558	45.8365	48.1212	50.5327	53.0654			
ELECTRICIAN II	H	celec2	12/17/2018	59-17	8,325	8,740	9,179	9,636	10,118	48.0288	50.4231	52.9558	55.5923	58.3731			
ENGINEERING TECHNICIAN / GIS SPECIALIST I	H	centc1	12/17/2018	59-17	7,090	7,446	7,818	8,209	8,618	40.9038	42.9577	45.1038	47.3596	49.7192			
ENGINEERING TECHNICIAN / GIS SPECIALIST II	H	centc2	12/17/2018	59-17	7,799	8,187	8,598	9,028	9,479	44.9942	47.2327	49.6038	52.0846	54.6865			
ENVIRONMENTAL CHEMIST I	H	pench1	12/17/2018	51-17	8,143	8,551	8,977	9,429	9,898	46.9788	49.3327	51.7904	54.3981	57.1038			
ENVIRONMENTAL COMPLIANCE INSPECTOR I-CLEAN WATER	H	cecic1	12/17/2018	59-17	7,493	7,864	8,259	8,675	9,107	43.2288	45.3692	47.6481	50.0481	52.5404			
ENVIRONMENTAL COMPLIANCE INSPECTOR II-CLEAN WATER	H	cecic2	12/17/2018	59-17	8,246	8,654	9,087	9,543	10,017	47.5731	49.9269	52.4250	55.0558	57.7904			
ENVIRONMENTAL COMPLIANCE INSPECTOR I-PRETREATMENT	H	cecip1	12/17/2018	59-17	7,493	7,864	8,259	8,675	9,107	43.2288	45.3692	47.6481	50.0481	52.5404			
ENVIRONMENTAL COMPLIANCE INSPECTOR II-PRETREATMENT	H	cecip2	12/17/2018	59-17	8,246	8,654	9,087	9,543	10,017	47.5731	49.9269	52.4250	55.0558	57.7904			
FLEET MECHANIC	H	cfmech	12/17/2018	59-17	7,415	7,786	8,176	8,585	9,013	42.7788	44.9192	47.1692	49.5288	51.9981			
GIS ANALYST I	H	pgisa1	12/17/2018	51-17	9,133	9,590	10,070	10,573	11,100	52.6904	55.3269	58.0962	60.9981	64.0385			
HUMAN RESOURCES ANALYST I	H	hhran1	12/17/2018	53-17	8,721	9,157	9,614	10,096	10,601	50.3135	52.8288	55.4654	58.2462	61.1596			
HUMAN RESOURCES TECHNICIAN	H	hhrtc	12/17/2018	53-17	7,021	7,371	7,738	8,126	8,533	40.5058	42.5250	44.6423	46.8808	49.2288			
INFORMATION SYSTEMS TECHNICIAN I	H	cistc1	12/17/2018	59-17	6,758	7,095	7,451	7,823	8,216	38.9885	40.9327	42.9865	45.1327	47.4000			
INFORMATION SYSTEMS TECHNICIAN II	H	cistc2	12/17/2018	59-17	7,432	7,804	8,194	8,605	9,037	42.8769	45.0231	47.2731	49.6442	52.1365			
INFORMATION TECHNOLOGY ANALYST I	H	pitan1	12/17/2018	51-17	9,324	9,787	10,277	10,791	11,330	53.7923	56.4635	59.2904	62.2558	65.3654			
INSTRUMENTATION TECHNICIAN	H	cinstc	12/17/2018	59-17	8,509	8,936	9,380	9,852	10,344	49.0904	51.5538	54.1154	56.8385	59.6769			
JUNIOR ENGINEER	H	pjreng	12/17/2018	51-17	8,661	9,091	9,548	10,022	10,525	49.9673	52.4481	55.0846	57.8192	60.7212			
JUNIOR PLANNER	H	pjrpln	12/17/2018	51-17	8,155	8,562	8,989	9,440	9,910	47.0481	49.3962	51.8596	54.4615	57.1731			
LABORATORY TECHNICIAN	H	clabtc	12/17/2018	59-17	7,126	7,482	7,854	8,249	8,661	41.1115	43.1654	45.3115	47.5904	49.9673			
LABORER - TEMPORARY/RA	H	tlabor	6/5/2018	28-18	0	0	0	0	3,467	0.0000	0.0000	0.0000	0.0000	20.0000			
MAINTENANCE WORKER I	H	cmtwk1	12/17/2018	59-17	6,032	6,332	6,650	6,982	7,332	34.8000	36.5308	38.3654	40.2808	42.3000	85 of 225		

DSRSD Pay Schedule
Pursuant to CCR Title 2 570.5

MAINTENANCE WORKER II	H	cmtwk2	12/17/2018	59-17	6,633	6,965	7,315	7,680	8,062	38.2673	40.1827	42.2019	44.3077	46.5115
MECHANIC I	H	cmech1	12/17/2018	59-17	6,957	7,304	7,671	8,055	8,458	40.1365	42.1385	44.2558	46.4712	48.7962
MECHANIC II	H	cmech2	12/17/2018	59-17	7,652	8,035	8,437	8,861	9,302	44.1462	46.3558	48.6750	51.1212	53.6654
MECHANIC II-CRANE CERTIFIED	H	cmeccc	12/17/2018	59-17	7,845	8,238	8,648	9,082	9,537	45.2596	47.5269	49.8923	52.3962	55.0212
OPERATIONS CONTROL SYSTEM SPECIALIST	H	copcss	12/17/2018	59-17	9,082	9,537	10,013	10,515	11,039	52.3962	55.0212	57.7673	60.6635	63.6865
OPERATOR-IN-TRAINING	H	cwtpot	12/17/2018	59-17	5,933	6,229	6,540	6,868	7,210	34.2288	35.9365	37.7308	39.6231	41.5962
PROCESS LEAD WWTP OPERATOR IV	H	cwtppo4	12/17/2018	59-17	8,669	9,101	9,555	10,033	10,534	50.0135	52.5058	55.1250	57.8827	60.7731
PROCESS LEAD WWTP OPERATOR V	H	cwtppo5	12/17/2018	59-17	9,101	9,555	10,033	10,534	11,062	52.5058	55.1250	57.8827	60.7731	63.8192
SAFETY TECHNICIAN	H	csafte	12/17/2018	59-17	7,126	7,482	7,854	8,249	8,661	41.1115	43.1654	45.3115	47.5904	49.9673
SENIOR ACCOUNTING TECHNICIAN	H	csactc	12/17/2018	59-17	7,613	7,994	8,392	8,810	9,253	43.9212	46.1192	48.4154	50.8269	53.3827
SENIOR ELECTRICAL/ELECTRONIC TECHNICIAN	H	cseetc	12/17/2018	59-17	9,362	9,831	10,320	10,835	11,375	54.0115	56.7173	59.5385	62.5096	65.6250
SENIOR ELECTRICIAN	H	csselect	12/17/2018	59-17	9,157	9,614	10,095	10,601	11,130	52.8288	55.4654	58.2404	61.1596	64.2115
SENIOR ENGINEERING TECHNICIAN / GIS SPECIALIST	H	csentc	12/17/2018	59-17	8,577	9,007	9,455	9,933	10,426	49.4827	51.9635	54.5481	57.3058	60.1500
SENIOR ENVIRONMENTAL COMPLIANCE INSPECTOR	H	csreci	12/17/2018	59-17	9,069	9,520	9,996	10,494	11,021	52.3212	54.9231	57.6692	60.5423	63.5827
SENIOR INSTRUMENTATION/CONTROLS TECHNICIAN	H	csrictech	12/17/2018	59-17	9,988	10,489	11,013	11,566	12,144	57.6231	60.5135	63.5365	66.7269	70.0615
SENIOR MECHANIC	H	csrmec	12/17/2018	59-17	8,420	8,839	9,283	9,746	10,232	48.5769	50.9942	53.5558	56.2269	59.0308
SENIOR MECHANIC-CRANE CERTIFIED	H	csrmcc	12/17/2018	59-17	8,629	9,059	9,513	9,988	10,488	49.7827	52.2635	54.8827	57.6231	60.5077
SENIOR WWTP OPERATOR III	H	cswtpo	12/17/2018	59-17	8,254	8,669	9,101	9,555	10,033	47.6192	50.0135	52.5058	55.1250	57.8827
WASTEWATER TREATMENT PLANT OPERATOR I	H	cwtpo1	12/17/2018	59-17	6,825	7,163	7,521	7,896	8,291	39.3750	41.3250	43.3904	45.5538	47.8327
WASTEWATER TREATMENT PLANT OPERATOR II	H	cwtpo2	12/17/2018	59-17	7,503	7,880	8,272	8,685	9,122	43.2865	45.4615	47.7231	50.1058	52.6269
WATER/WASTEWATER SYSTEMS LEAD OPERATOR	H	cwwslo	12/17/2018	59-17	9,330	9,795	10,283	10,796	11,334	53.8269	56.5096	59.3250	62.2846	65.3885
WATER/WASTEWATER SYSTEMS OPERATOR III-ON CALL	H	cww3oc	12/17/2018	55-18	7,691	8,077	8,479	8,902	9,350	44.3712	46.5981	48.9173	51.3577	53.9423
WATER/WASTEWATER SYSTEMS OPERATOR IV-ON CALL	H	cww4oc	12/17/2018	59-17	8,461	8,882	9,330	9,795	10,283	48.8135	51.2423	53.8269	56.5096	59.3250
WATER/WASTEWATER SYSTEMS OPERATOR I	H	cwws01	12/17/2018	59-17	5,933	6,229	6,540	6,868	7,210	34.2288	35.9365	37.7308	39.6231	41.5962
WATER/WASTEWATER SYSTEMS OPERATOR II	H	cwws02	12/17/2018	59-17	6,825	7,163	7,521	7,896	8,291	39.3750	41.3250	43.3904	45.5538	47.8327
WATER/WASTEWATER SYSTEMS OPERATOR III	H	cwws03	12/17/2018	59-17	7,503	7,880	8,272	8,685	9,122	43.2865	45.4615	47.7231	50.1058	52.6269
WATER/WASTEWATER SYSTEMS OPERATOR IV	H	cwws04	12/17/2018	59-17	8,254	8,669	9,101	9,555	10,033	47.6192	50.0135	52.5058	55.1250	57.8827

Exempt Classifications				Monthly Salary					Bi-Weekly Pay Rate					
Job Classification	Exempt	Code	Effective Date	Resolution #	Step A	Step B	Step C	Step D	Step E	Step A	Step B	Step C	Step D	Step E
ACCOUNTANT II	S	pacct2	12/17/2018	51-17	8,625	9,055	9,508	9,983	10,483	3980.77	4179.23	4388.31	4607.54	4838.31
ADMINISTRATIVE ANALYST II	S	padan2	12/17/2018	51-17	9,449	9,919	10,417	10,939	11,485	4361.08	4578.00	4807.85	5048.77	5300.77
ADMINISTRATIVE SERVICES MANAGER	S	asm	12/17/2018	54-17	0	0	0	0	19,614	0.00	0.00	0.00	0.00	9052.62
ASSISTANT ENGINEER	S	paseng	12/17/2018	51-17	9,460	9,934	10,428	10,951	11,497	4366.15	4584.92	4812.92	5054.31	5306.31
ASSISTANT PLANNER	S	paspln	12/17/2018	51-17	8,903	9,349	9,817	10,307	10,823	4109.08	4314.92	4530.92	4757.08	4995.23
ASSOCIATE CIVIL ENGINEER-SUBJECT MATTER EXPERT (SME)	S	paesme	12/17/2018	51-17	10,778	11,318	11,881	12,476	13,101	4974.46	5223.69	5483.54	5758.15	6046.62
ASSOCIATE ENGINEER-SUPERVISORY	S	maengs	12/17/2018	52-17	11,481	12,055	12,658	13,291	13,957	5298.92	5563.85	5842.15	6134.31	6441.69
ASSOCIATE PLANNER	S	pasopl	12/17/2018	51-17	9,731	10,216	10,726	11,263	11,828	4491.23	4715.08	4950.46	5198.31	5459.08
BUYER	S	pbuyer	12/17/2018	51-17	8,131	8,536	8,965	9,410	9,882	3752.77	3939.69	4137.69	4343.08	4560.92
CLEAN WATER PROGRAMS SPECIALIST	S	pcwpsp	12/17/2018	51-17	9,714	10,201	10,709	11,245	11,804	4483.38	4708.15	4942.62	5190.00	5448.00
COMMUNICATIONS SPECIALIST II	S	pcoms2	12/17/2018	51-17	9,054	9,507	9,982	10,482	11,006	4178.77	4387.85	4607.08	4837.85	5079.69
COMMUNITY AFFAIRS SUPERVISOR	S	mcasup	12/17/2018	52-17	11,524	12,100	12,707	13,343	14,010	5318.77	5584.62	5864.77	6158.31	6466.15
CUSTOMER SERVICES SUPERVISOR	S	mcssup	12/17/2018	52-17	10,373	10,890	11,434	12,007	12,607	4787.54	5026.15	5277.23	5541.69	5818.62
ELECTRICAL AND INSTRUMENTATION SUPERVISOR	S	meisup	12/17/2018	52-17	10,258	10,771	11,309	11,875	12,471	4734.46	4971.23	5219.54	5480.77	5755.85
EMPLOYEE DEVELOPMENT SPECIALIST	S	peedsp	12/17/2018	51-17	9,535	10,012	10,511	11,038	11,589	4400.77	4620.92	4851.23	5094.46	5348.77
ENGINEERING SERVICES MANAGER	S	esm	12/17/2018	56-17	0	0	0	0	19,614	0.00	0.00	0.00	0.00	9052.62
ENVIRONMENTAL HEALTH AND SAFETY PROGRAM ADMINISTRATOR	S	pehspa	12/17/2018	51-17	10,041	10,542	11,069	11,623	12,203	4634.31	4865.54	5108.77	5364.46	5632.15

DSRSD Pay Schedule
Pursuant to CCR Title 2 570.5

Exhibit A

ENVIRONMENTAL SERVICES ADMINISTRATOR	S	mesadm	12/17/2018	52-17	13,757	14,443	15,165	15,923	16,721	6349.38	6666.00	6999.23	7349.08	7717.38
ENVIRONMENTAL CHEMIST II	S	pench2	12/17/2018	51-17	8,891	9,336	9,801	10,291	10,808	4103.54	4308.92	4523.54	4749.69	4988.31
EXECUTIVE SERVICES SUPERVISOR	S	messup	12/17/2018	52-17	12,297	12,912	13,558	14,233	14,946	5675.54	5959.38	6257.54	6569.08	6898.15
FINANCIAL ANALYST	S	pfinan	12/17/2018	51-17	9,780	10,269	10,783	11,322	11,886	4513.85	4739.54	4976.77	5225.54	5485.85
FINANCIAL SERVICES SUPERVISOR	S	mfssup	12/17/2018	52-17	13,447	14,119	14,824	15,567	16,343	6206.31	6516.46	6841.85	7184.77	7542.92
GENERAL MANAGER	S	gm	12/17/2018	56-18	0	0	0	0	24,167	0.00	0.00	0.00	0.00	11154.00
GIS ANALYST II	S	pgisa2	12/17/2018	51-17	9,981	10,481	11,003	11,553	12,132	4606.62	4837.38	5078.31	5332.15	5599.38
GRAPHIC DESIGNER	S	pgrptc	12/17/2018	51-17	9,054	9,507	9,982	10,482	11,006	4178.77	4387.85	4607.08	4837.85	5079.69
HUMAN RESOURCES ANALYST II	S	hhran2	12/17/2018	53-17	9,529	10,006	10,505	11,029	11,583	4398.00	4618.15	4848.46	5090.31	5346.00
HUMAN RESOURCES AND RISK SUPERVISOR	S	mhrsup	12/17/2018	52-17	12,450	13,073	13,726	14,412	15,133	5746.15	6033.69	6335.08	6651.69	6984.46
INFORMATION SERVICES SUPERVISOR	S	missup	12/17/2018	52-17	13,388	14,055	14,759	15,500	16,275	6179.08	6486.92	6811.85	7153.85	7511.54
INFORMATION TECHNOLOGY ANALYST II	S	pitan2	12/17/2018	51-17	10,189	10,698	11,233	11,795	12,384	4702.62	4937.54	5184.46	5443.85	5715.69
LABORATORY SUPERVISOR	S	mlbsup	12/17/2018	52-17	11,562	12,139	12,747	13,383	14,054	5336.31	5602.62	5883.23	6176.77	6486.46
MECHANICAL SUPERVISOR	S	mmesup	12/17/2018	52-17	10,036	10,537	11,065	11,620	12,198	4632.00	4863.23	5106.92	5363.08	5629.85
OPERATIONS MANAGER	S	om	12/17/2018	55-17	0	0	0	0	19,614	0.00	0.00	0.00	0.00	9052.62
PRINCIPAL ENGINEER-SUBJECT MATTER EXPERT (SME)	S	ppesme	12/17/2018	51-17	12,903	13,547	14,227	14,938	15,684	5955.23	6252.46	6566.31	6894.46	7238.77
PRINCIPAL ENGINEER-SUPERVISORY	S	mpreng	12/17/2018	52-17	13,895	14,588	15,317	16,084	16,889	6413.08	6732.92	7069.38	7423.38	7794.92
REGULATORY COMPLIANCE MANAGER - RA	S	rregcm	8/6/2019		0	0	0	0	8,667	0.00	0.00	0.00	0.00	4000.15
SENIOR CIVIL ENGINEER-SUBJECT MATTER EXPERT (SME)	S	psesme	12/17/2018	51-17	11,790	12,378	12,997	13,646	14,330	5441.54	5712.92	5998.62	6298.15	6613.85
SENIOR ELECTRICAL ENGINEER-SUPERVISORY	S	msrees	12/17/2018	52-17	12,629	13,262	13,926	14,621	15,350	5828.77	6120.92	6427.38	6748.15	7084.62
SENIOR ENGINEER-SUPERVISORY	S	msengs	12/17/2018	52-17	12,629	13,262	13,926	14,621	15,350	5828.77	6120.92	6427.38	6748.15	7084.62
SENIOR ENVIRONMENTAL CHEMIST	S	psrech	12/17/2018	51-17	9,714	10,201	10,709	11,245	11,804	4483.38	4708.15	4942.62	5190.00	5448.00
SENIOR MECHANICAL ENGINEER-SUPERVISORY	S	msrsmes	12/17/2018	52-17	12,629	13,262	13,926	14,621	15,350	5828.77	6120.92	6427.38	6748.15	7084.62
SENIOR PLANNER	S	psrpln	12/17/2018	51-17	10,636	11,169	11,726	12,312	12,928	4908.92	5154.92	5412.00	5682.46	5966.77
WASTEWATER TREATMENT PLANT OPERATIONS SUPERVISOR	S	mwtpos	12/17/2018	52-17	13,757	14,443	15,165	15,923	16,721	6349.38	6666.00	6999.23	7349.08	7717.38
WATER/WASTEWATER SYSTEMS OPERATIONS & MAINTENANCE SUPERVISOR	S	mwwsom	12/17/2018	52-17	13,757	14,443	15,165	15,923	16,721	6349.38	6666.00	6999.23	7349.08	7717.38

RESOLUTION NO. 30-19

RESOLUTION OF THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT ADOPTING A PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5, AND RESCINDING RESOLUTION NO. 4-19

WHEREAS, the California Code of Regulations, Title 2, Section 570.5 requires the District's Board of Directors approve and adopt all pay schedules; and

WHEREAS, the Regulations require that the pay schedule be made public without reference to another document in disclosure of the pay rate; and

WHEREAS, by Resolution No. 4-19, the Board-adopted pay schedule was approved on January 15, 2019; and

WHEREAS, District staff wishes to hire a retired annuitant as "extra-help" for regulatory compliance projects; and

WHEREAS, District staff has determined that the appropriate position and salary to address "extra-help" regulatory compliance projects is a new Regulatory Compliance Manager – Retired Annuitant position; and

WHEREAS, the California Public Retirement System requires that a retired annuitant be hired on an "extra-help" basis and be appointed to a position and salary posted on a publicly available pay schedule.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF DUBLIN SAN RAMON SERVICES DISTRICT, a public agency located in the Counties of Alameda and Contra Costa, California, as follows:

1. That the attached pay schedule titled DSRSD Pay Schedule, set forth in Exhibit "A" attached hereto and incorporated herein by reference, is approved and adopted, and Resolution No. 4-19 (attached as Exhibit "B") is hereby rescinded.

2. The pay schedule approved and adopted by this resolution shall be periodically updated by the Board of Directors, in accordance with the California Code of Regulations requirements.

Res. No. 30-19

ADOPTED by the Board of Directors of Dublin San Ramon Services District, a public agency in the State of California, Counties of Alameda and Contra Costa, at its regular meeting held on the 6th day of August, 2019, and passed by the following vote:

AYES: 5 - Directors Georgean M. Vonheeder-Leopold, Ann Marie Johnson, Richard M. Halket, Edward R. Duarte, Madelyne A. Misheloff

NOES: 0

ABSENT: 0

Madelyne A. Misheloff
Madelyne A. Misheloff, President

ATTEST: Nicole Genzale
Nicole Genzale, District Secretary



TITLE: Accept Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019 with Independent Auditor's Report and Memorandum on Internal Control and Required Communications for the Fiscal Year Ended June 30, 2019

RECOMMENDATION:

Staff recommends the Board of Directors accept, by Motion, the Dublin San Ramon Services District's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019 with Independent Auditor's Report and the Memorandum on Internal Control and Required Communications for the fiscal year ended June 30, 2019.

SUMMARY:

State law requires that every community service district publish a complete set of audited financial statements within six months of the close of each fiscal year. The audited financial statements are incorporated into the District's Comprehensive Annual Financial Report (CAFR) to fulfill that requirement for the fiscal year ended June 30, 2019. The CAFR is comprised of Introduction, Financial, and Statistical sections.

Maze and Associates has issued an unmodified opinion that the fiscal year ended 2019 financial statements present fairly, in all material respects, the financial position of the District. The Financial section of the CAFR starts with the Independent Auditor's Report.

The Statistical section provides context to help readers understand what the financial statements, note disclosures, and required supplementary information reveal about the District's overall financial health. In contrast to the Financial section, information in the Statistical section is not subject to an independent audit.

A Memorandum on Internal Control and Required Communications for fiscal year ended 2019 was also issued. The memorandum did not identify any deficiencies in internal control that are considered material weaknesses during the audit. Also noted, there were no transactions during the year for which there was a lack of authoritative guidance or consensus, all significant transactions were recognized in the financial statements in the proper period, and financial statement disclosures are neutral, consistent, and clear.

Originating Department: Administrative Services	Contact: H. Chen	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	<p>Attachment 1 – Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019</p> <p>Attachment 2 – Memorandum on Internal Control and Required Communications for the Fiscal Year Ended June 30, 2019</p>	



7051 Dublin Blvd., Dublin, CA 94568

2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT

Fiscal year ending June 30, 2019





Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2019

Board of Directors

Madelyne Misheloff President
Edward (Ed) R. Duarte Vice President
Ann Marie Johnson Director
Rich Halket Director
Georange Vonheeder-Leopold Director

General Manager Daniel McIntyre

Administrative Services Manager Carol Atwood

Prepared by Carol Atwood, Administrative Services Manager
..... Herman Chen, Financial Services Supervisor
..... Kiki Bian, Accountant II
..... Mayette Bailey, Financial Analyst
..... Sue Stephenson, Community Affairs Supervisor
..... Lea Blevins, Community Affairs Specialist
..... Joyce Chang, Graphic Designer
..... Bonifacio Duenas, Drone Photographer

District Administrative Office
7051 Dublin Boulevard, Dublin, CA 94568
(925) 828-0515
www.dsrsd.com

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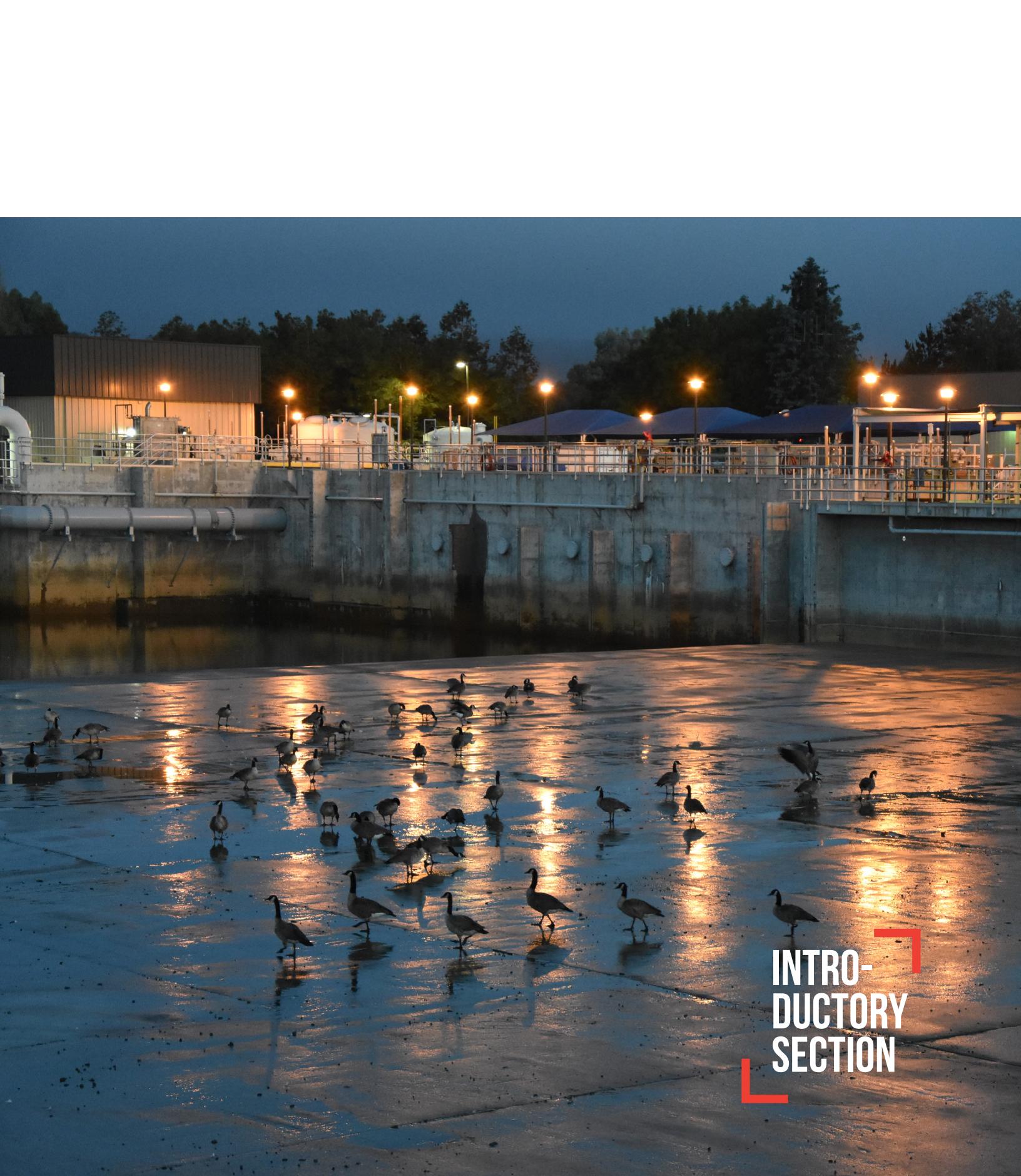
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INTRO-
DUCTORY
SECTION



**Dublin San Ramon
Services District**

Water, wastewater, recycled water

7051 Dublin Blvd.
Dublin, CA 94568

(925) 828-0515
www.dsrsd.com

December 17, 2019

To the Board of Directors and Dublin San Ramon Services District customers:

State law requires that every community services district publish audited financial statements within six months of the close of each fiscal year. The Dublin San Ramon Services District publishes this report to fulfill that requirement for the fiscal year that ended June 30, 2019.

The management of Dublin San Ramon Services District assumes full responsibility for the completeness and reliability of the information in these financial statements, based upon a comprehensive system of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Maze & Associates has issued an unmodified ("clean") opinion on the Dublin San Ramon Services District's financial statements for the year ended June 30, 2019. The independent auditor's report is located in the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The District meets the definition of a stand-alone government in accordance with standards established by the Governmental Accounting Standards Board's Statement No. 14, The Financial Reporting Entity. As of June 30, 2019, the District participates in two joint powers authorities (JPA): the Livermore-Amador Valley Water Management Agency (LAVWMA) and Dublin San Ramon Services District-East Bay Municipal Utility District Recycled Water Authority (DERWA).



Kaiser Permanente's new 220,000 square foot facility opened in May 2019 in eastern Dublin. The Dublin location houses medical offices and a cancer center. Landscaping around the facility is connected to recycled water irrigation delivered by DSRSD.

District Overview

The District was formed in 1953 as the Parks Community Service District. The name was changed to Valley Community Services District (VCSD) in the early 1960s. VCSD became the vehicle for delivering local services before city governments existed, including water and wastewater services, recreation and parks, garbage collection, and fire protection. The name of the District was changed again in 1977 to Dublin San Ramon Services District (DSRSD) to reflect its service areas. By 1988, the cities of Dublin and San Ramon had incorporated and assumed responsibility for many of the services originally provided by the District, which allowed DSRSD to focus on water and wastewater services. In 1999, the District began providing a third service, recycled water. DSRSD currently provides water, recycled water, and wastewater services to more than 188,000 residents in Dublin, southern San Ramon, the Dougherty Valley area of San Ramon, and Pleasanton.

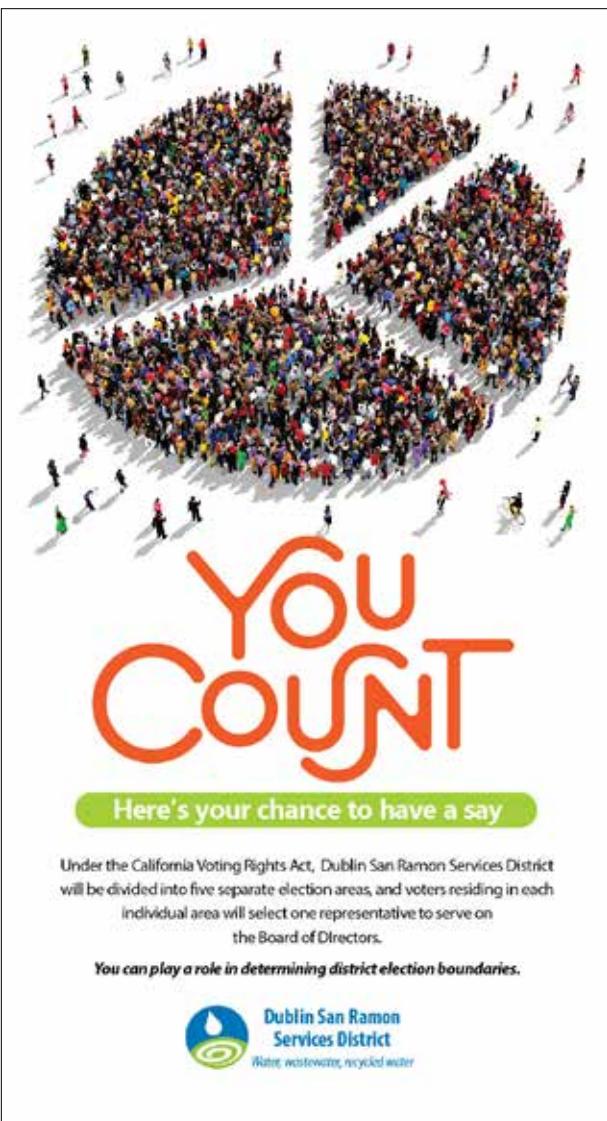
The District is governed by a Board of Directors that sets policy, adopts budgets, and appoints a general manager to run operations. Previously, all five members of the Board of Directors were chosen by constituents from the District's entire service area under the at-large election system. The District transitioned in May 2019 from at-large election to area-based elections. Five directors are elected to overlapping four-year terms, each director representing a different area.



Demographer Michael Wagaman speaks at a DSRSD Board of Directors meeting in 2019 explaining the different methods of dividing the District and the rationale behind area-based elections.

MISSION STATEMENT

Our mission is to protect public health and the environment by providing reliable and sustainable water, recycled water, and wastewater services in a safe, efficient, and fiscally responsible manner.



The front of a large postcard mailer sent to District residents encouraging their participation in the process of transitioning from at-large to by-division elections.

Economic Conditions

DSRSD's service area lies within the Tri-Valley, which is part of the East Bay region of the San Francisco Bay Area. The service area includes all of the City of Dublin, which is located approximately 35 miles east of San Francisco and 35 miles north of San Jose. The service area also includes portions of the City of San Ramon, which is located to the north of Dublin. In addition, the District provides wastewater treatment services to the City of Pleasanton under an agreement with the city. The area offers easy access to many transportation options, including Interstates 580 and 680, Bay Area Rapid Transit (BART), Altamont Commuter Express (ACE), and Livermore Amador Valley Transit Authority (LAVTA).

As of June 2019, unemployment rates for the Cities of Dublin and San Ramon are 2.6 percent and 2.7 percent respectively, lower than the statewide average (4.2 percent) or local counties (3.1 percent in Alameda and 3.2 percent in Contra Costa).¹ Unemployment rates were comparable to larger cities such as San Francisco (2.3 percent) and San Jose (2.8 percent). Despite a slowdown over last year, the East Bay region will continue to experience growth at

a healthy pace, as it has one of the lowest unemployment rates in the state. As reported by the East Bay Economic Development Alliance (EDA)², the East Bay's labor force grew by 18,000 jobs, or 1.4 percent, but trailed behind the Counties of San Francisco (2.9 percent) and Santa Clara (2.1 percent) over the same period. The major economic indicators point toward steady growth for the East Bay in the short term. With employment and wages on the rise, consumer confidence is expected to drive up further business activity.

According to the data from the U.S. Census Bureau,³ the estimated median household income is \$138,007 for Dublin and \$142,718 for San Ramon, an increase over the prior year of 7.4 percent and 6.4 percent, respectively. Household median incomes are significantly higher compared to both the Counties of Alameda (\$85,743) and Contra Costa (\$88,456). Personal income is on an upward trend in the East Bay, but so is the cost of living. The monthly owner costs, as a percentage of household income, is 35 percent in one-fourth of the housing units with a mortgage and one-third of occupied units rented in San Ramon; and only one-fifth of the housing units with a mortgage and one-fourth of occupied units rented in Dublin. Costs of rent, homeownership, util-

According to buildout projections, the overall population of Dublin and San Ramon will increase 30 percent by 2035



(Above) The Boulevard neighborhood development in Dublin is in full construction mode on the former Camp Parks site.

(Right) Construction Inspector / Josh Sanchez inspects a new recycled water irrigation box to ensure installation of a reclaimed water warning tag.



1. State of California Employment Development Department, Unemployment Rates (Labor Force), June 2019

2. East Bay EDA Economic Outlook, 2019-2020

3. United States Census Bureau, 2013-2017 American Community Survey 5-Year Estimates



Construction is underway at Carl Zeiss' U.S. headquarters on Dublin Blvd. The 13.5-acre site will house Zeiss Medical Technology group, the company's Industrial Quality & Research branch, and its Semiconductor Manufacturing Technology division.



The Tri-Valley's proximity to Silicon Valley and San Francisco continues to drive home sales.

ities, transportation, meals, and entertainment are on the rise, but the East Bay still maintains a lower cost of living compared to San Francisco and Santa Clara counties².

The housing market in the East Bay remains strong, with increases in both assessed property values and median home prices of existing single-family homes in Alameda County (5.13⁴ percent and 1.10⁵ percent, respectively) and Contra Costa County (5.30⁶ percent and 0.90⁵ percent). The East Bay's relative home affordability advantage compared to neighboring counties continues to drive local demand. Although residential permitting has increased for seven straight years, the Bay Area's failure to meet growing demand for diverse housing types for decades means that the shortage endures despite current construction activity, and increases in median home prices are expected to continue.²

The diversified commercial base of the District's service area produces greater economic stability and less volatility than more specialized economies such as San Jose (technology) or San Francisco (tourism and technology). Several large business parks are located in the Tri-Valley, supporting a healthy mix of large and small businesses. The East Bay performed well in terms of business activity, as evidenced by taxable sales reaching a record \$53.2 billion in 2018. This represents a 7.3 percent increase in spending. The gains were more pronounced in Alameda County and Contra Costa County, which grew 7.8 percent and 6.2 percent,

respectively. The cities of Dublin's and San Ramon's taxable sales increased 4.6 percent and 2.0 percent over last year. The building and construction category also posted strong growth, with a 7.6 percent increase in 2018. This reflects the rise in construction spending on residential and commercial units permitted in recent years. The outlook for new development in the DSRSD service area remains positive for the long term. Autos and transportation, as well as the restaurants and hotels categories had solid growth, as rising personal income enabled consumers to spend more on leisurely activities and durable goods purchases. Another vital sign trending in the right direction is East Bay tourism. Passenger traffic at Oakland International Airport (OAK) grew steadily over 2018, reaching 13.6 million passengers, a 4.0 percent increase. Business indicators reflect the healthy state of the East Bay economy.²

Both Dublin and San Ramon anticipate continued growth in the coming years. Dublin has an estimated population of 64,557, an increase of 2.11 percent over the previous year. San Ramon's population grew 0.9 percent to 83,957.⁷ According to buildup projections, by 2035 Dublin and San Ramon overall population will grow to 106,610, an increase of 30 percent.⁸ Over the past decade, the East Bay population has grown significantly. The East Bay region's population grew by 0.9 percent and outpaced California growth at 0.8 percent.

4. Alameda County 2019-20 Assessment Roll Report, July 9, 2019

5. California Association of Realtors, September 2019 County Sales and Price Activity

6. Contra Costa County 2019-2020 County Assessment Roll, July 01, 2019

7. State of California Department of Finance, E-1 Cities, Counties, and the State Population Estimates with Annual Percentage Change-January 1, 2018 and 2019, released May 1, 2019

8. Dublin San Ramon Services District 2015 Urban Water Management Plan, June 2016



The \$19 million Primary Sedimentation Expansion and Improvements project at the Regional Wastewater Treatment Facility in Pleasanton began work in April 2019. This is the largest capital project to be built by DSRSD since 2000. It is anticipated for completion in fall 2021.

Achievements & Community Outreach

Investing in the Future

Primary treatment process being expanded and improved

Construction is underway on DSRSD's largest capital improvement project since 2000. The Primary Sedimentation Expansion and Improvements project will increase primary treatment capacity by 33 percent. This \$19 million project broke ground in April 2019, and is anticipated to continue through fall 2021.

The work involves replacing and deepening one of the four primary sedimentation tanks, plus adding a fifth tank. This will allow the tanks to better separate solids and liquids, which will ease stress on the secondary treatment steps and also help the plant produce more biogas (a renewable fuel used to generate electricity to heat and power treatment the plant).

The project also includes adding a grit tank, which removes sand and gravel to protect equipment and prevent clogged pipes downstream at the treatment plant.

The expansion and improvements will provide needed primary treatment capacity for current and anticipated future wastewater flows per the general plans of the cities of Dublin, San Ramon, and Pleasanton.

Increasing Efficiency

Staff retrofits spare circuit breaker for cogeneration engines

The ingenuity of District staff helped save \$38,000 in equipment costs on a new spare circuit breaker for the cogeneration system at the Regional Wastewater Treatment Facility.

The treatment process for wastewater solids produces biogas, which helps fuel the three cogeneration engines, along with natural gas, to provide electricity and recapture heat for operating the plant and supporting infrastructure. This system helps provide about two-thirds of the annual average power used at the facility.

Following a power outage that caused issues with re-connecting a circuit breaker, staff decided having a spare breaker would be beneficial in case of unexpected circumstances such as power outages or in the event of another circuit breaker failure. A new 480-volt, 2,000 amp breaker, that connects the cogeneration units to the plant's power system, was estimated to cost \$40,000. Just as the District was prepared to purchase a new one, staff had the idea to instead retrofit another spare breaker.

In early 2019, staff in the Instrumentation, Controls, and Electrical Division were able to complete the project for \$2,000 (including parts and labor) by retrofitting the existing spare breaker to work for multiple locations.

Timing repairs for maximum recycled water delivery

In April 2019, the connection between the transformer and the motor control center at the Jeffrey G. Hansen Water Recycling Plant that supplies power to its sand filtration system failed, significantly reducing the ability to produce recycled water. To ensure the plant would be able to continue providing recycled water to customers, a generator was brought on site until repairs could be completed two or three months later.

DSRSD and the East Bay Municipal Utility District manage the San Ramon Valley Recycled Water Program, with the City of Pleasanton as a customer. For the repairs on the west side of the plant, the three agencies shared the \$329,000 repair costs, which included generator rental.

This incident on the west side of the plant caused staff to examine the transformer on the east side of the plant, which supplies power to distribution pumps and the microfiltration system. Staff determined the east transformer had a similar vulnerability, and if there was a failure, the water recycling plant would not be able to supply any recycled water since this side was not set up to connect to an emergency generator.

An inspection determined the east side transformer was in safe condition to operate through the high-demand hot weather season to make sure recycled water customers have full access. Repair costs for this transformer are estimated at \$213,000.



Electrician II Brian Johnson installs a power distribution circuit breaker into an energized 480V distribution switchgear.

Increasing Savings

Paperless billing saves printing and mailing costs

Paperless billing not only saves trees, but it also saves the District money on printing, envelopes, and postage. Out of more than 25,000 active accounts, 34 percent are receiving their bimonthly water bills via email.

Because more than 8,000 customers participate in paperless billing, the District saves about \$7,000 annually that would otherwise be spent on data processing, printing, envelopes, quality control, and postage.

DSRSD began offering a paperless billing option about 10 years ago. When new customers call to set up an account, Utility Billing and Customer Service staff offer them a paperless billing option as well as autopay.

All paper bills mailed to customers include an option to switch to paperless billing. Current customers can call (925) 828-8524 or sign up through the AquaHawk customer portal at www.dsrsd.com.

Collaborating for bulk chemical buying

DSRSD reduces its expenses by teaming up with water and wastewater agencies throughout the Bay Area, plus Sacramento and the Central Valley, to cooperatively purchase chemicals used in various operations.

In 2010, the District took the lead in creating the Bay Area Chemical Consortium, a cooperative that seeks competitive bids for chemical contracts. These savings are passed on to water and wastewater customers.

There are currently about 60 participating agencies from the greater Bay Area. Some years have upward of 70 agencies participating, with the number fluctuating each year depending on agency needs.

Participating agencies save about 20 percent or more by coordinating to have chemicals delivered in bulk to individual regions. DSRSD alone has saved more than \$1 million on chemicals since the consortium's inception.

DSRSD has been administering the program on behalf of all the agencies. The District is transitioning program administration to the joint powers Bay Area Clean Water Agencies.

Community Outreach

The District works year-round to promote water conservation and pollution prevention. DSRSD distributes water conservation activity booklets to elementary school students and posts tips for saving water on the District's social media (Facebook, Twitter, and Nextdoor). Partnering with Zone 7 Water Agency, the District also held a Water-Wise Gardening in the Tri-Valley workshop in August 2018 at the Dublin Library.

DSRSD joined other agencies in promoting a "Wipes Clog Pipes" campaign on social media, which garnered positive comments from the public. Other pollution prevention messaging included information on disposal of medications and not putting fats, oils, and grease down the drain.

To help work flow smoother and prepare customers for traffic diversions, DSRSD uses the Nextdoor social media platform to notify residents in specific neighborhoods when crews will be performing work in their area.

The District was a sponsor for the Contra Costa Science & Engineering Fair's award for Excellence in Water, Wastewater & Recycled Water Research. A San Ramon middle school student earned a \$400 prize from the DSRSD Board of Directors.



Financial Planning and Policies

District management is responsible for establishing and maintaining an internal control structure that protects the assets of the District from loss, theft, or misuse. The District uses the full accrual method for financial reporting and employs enterprise funds to account for its activities. An enterprise fund is used to account for governmental activities that are similar to activities performed by a commercial enterprise. However, the purpose of an enterprise fund is not to maximize return, as it is in the private sector, but to provide a product or service to the public at a reasonable cost. Funds are used to track operations for internal budgeting and reporting. Each department budgets its operations among the enterprise funds. The 10-year capital improvement program and the 2-year operating budget are approved by the Board of Directors. The general manager is authorized to approve budget transfers within a fund with certain limitations.

Recognizing the critical importance of financial planning and controls, the District has developed comprehensive finance policies based on industry best practices. The policies guide long-term planning and ensure that financial decisions are analyzed and applied in a consistent manner. The Board of Directors reviews and approves all finance policies.

District policies are available online at www.dsrsd.com/about-us/district-policies.
Financial policies include:

- Apportioning Planning Costs (P400-18-2)
- Auditor Selection and Services (P400-18-3)
- Budget Accountability (P400-18-1)
- Capital Financing and Debt Management (P400-17-3)
- Consolidated Water Enterprise Fund (P400-19-1)
- Debt Disclosure (P400-17-2)
- Financial Reserves (P400-15-1)
- Investment (P400-18-4)
- Project Cost Allocation (P400-17-5)
- Rate Policies and Guidelines (P400-16-1)
- Utility Billing Adjustments (P400-17-4)
- Water Expansion Fund Management (P400-14-1)

The District uses a long-term approach to financial planning that supports the Board's strategic objectives to manage public funds to provide financial stability, rate equity, long-term rate management, and maintenance of a strong AA+ credit rating. Meeting these goals ensures timely and reasonable access to credit markets when needed.

Fiscal Year Ended 2019

District policies are reviewed at least once every four years to ensure that the Board has the opportunity to be acquainted with all policies during their term of office. The following financial policies were reviewed and updated in FYE 2019:

- Auditor Selection and Services (P400-18-3) - In late FYE 2018, the District elected to become a participating agency of the Uniform Public Construction Cost Accounting Act (UPCCAA). In July 2018, the Auditor Selection and Services policy, which establishes guidelines for auditor selection and scope of services, was updated to conform to the UPCCAA and revised Purchasing policy (P500-18-1).
- Investment (P400-18-4) - Updated in July 2018 to include Money Market Mutual Funds as authorized investments.
- Consolidated Water Enterprise Fund (P400-19-1) - In April 2019, the Consolidated Water Enterprise Fund policy, which provides guidelines in the management of potable and recycled water enterprises, was updated to conform with new laws and regulations related to the establishment of water rates.

The District prepares various budgets, plans, and studies for Board adoption to ensure financial sufficiency to meet operation and maintenance (O&M) and capital costs, achieve policy reserve fund targets, realign rates/fees to more closely reflect costs incurred, and adequately recover revenue requirements. The Board adopts 2-year operating and capital budgets, a 10-year Capital Improvement Program (CIP) plan, a 10-year financial model, and a 5-year strategic plan. In addition, the District conducts rate and fee studies approximately every five years. For FYE 2019, the Board adopted the following items:

- December 2018 - Established Local and Regional Wastewater Capacity Reserve Fees
- May 2019 - Adopted FYE 2019-2024 Strategic Plan
- June 2019 - Established Water Rates
- July 2019 - Adopted Operating Budget for FYE 2020 and FYE 2021
- July 2019 - Adopted Capital Budget for FYE 2020 and FYE 2021
- July 2019 - Adopted FYE 2020-2029 CIP Plan

The rate studies, budgets, and plans may be found on the District website at www.dsrsd.com/about-us/library/financial-information.

For a detailed discussion and analysis of the District's operations during fiscal year ending June 30, 2019, please read the Management's Discussion and Analysis (MD&A) in the Financial Section of this report. Financial Trends, in the Statistical Section of this report, summarizes the historical fluctuations in revenues sources and operating expenses the District has experienced over the past 10 years.



Recognizing the critical importance of financial planning and controls, the District has developed comprehensive financial policies based on industry best practices.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the Certificate of Achievement for Excellence in Financial Reporting to Dublin San Ramon Services District for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2018. This was the 18th consecutive year the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the hard work and dedication of the entire staff in Financial Services and Public Affairs. We also want to express our appreciation to the staff members throughout the District who assisted and contributed to the information presented in this report. Finally, we would like to acknowledge the support of the DSRSD Board of Directors for its dedication to serving customers well by maintaining strong financial standards.

Respectfully submitted,



Daniel McIntyre
General Manager



Carol Atwood
Administrative Services Manager/Treasurer



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Dublin San Ramon Services District
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrell

Executive Director/CEO

Board of Directors

as of June 30, 2019



**Madelyne (Maddi)
Misheloff**
President

Edward R. (Ed) Duarte
Vice President



Ann Marie Johnson
Director

Richard Halket
Director

**Georgean
Vonheeder-Leopold**
Director

Senior Managers

as of June 30, 2019



Daniel McIntyre

General Manager



Carol Atwood

Administrative Services
Manager/Treasurer



Jeff Carson

Operations Manager

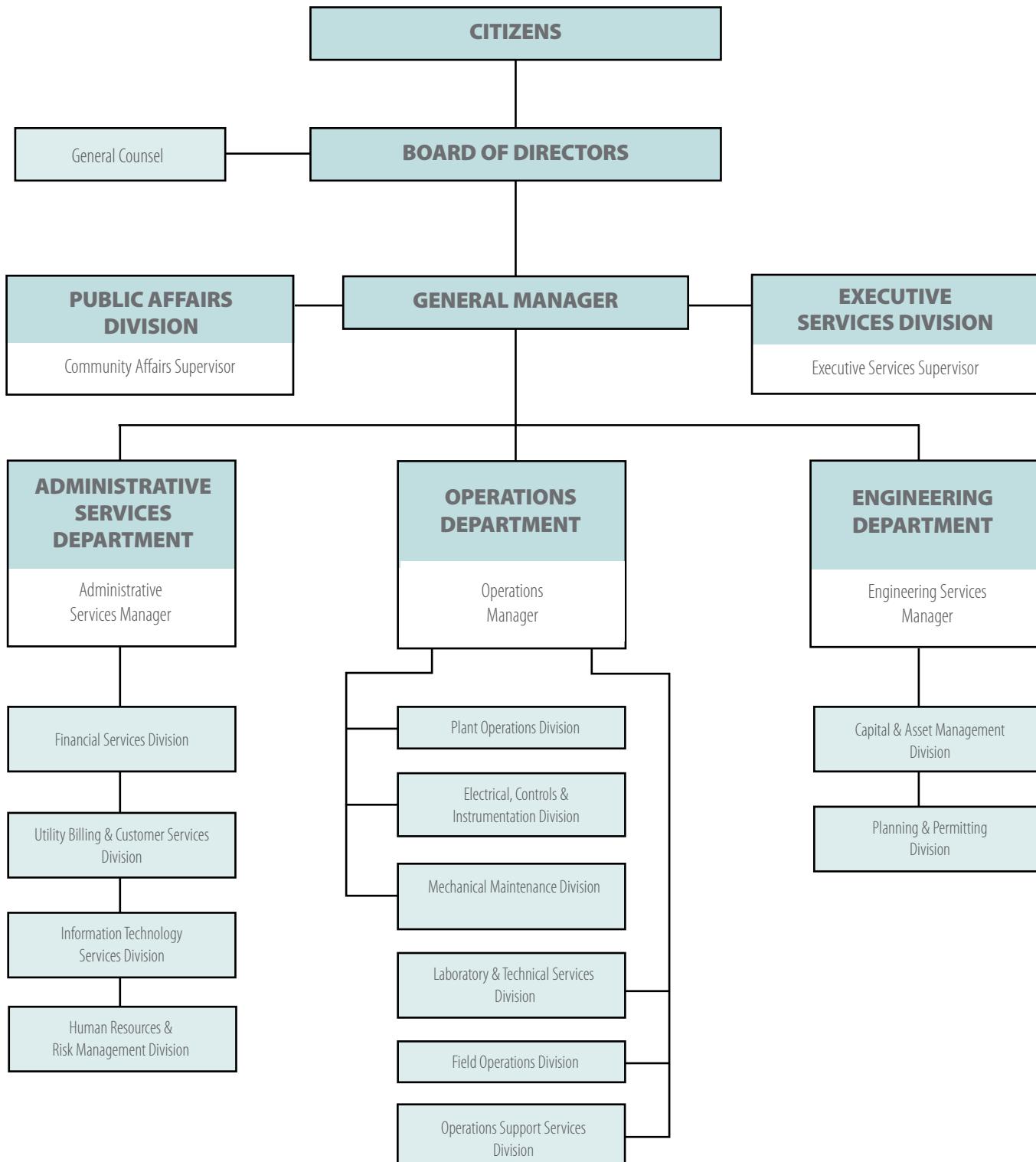


Judy Zavadil

Engineering Services Manager

Organizational Chart

as of June 30, 2019



An aerial photograph of a suburban area, likely in the San Francisco Bay Area. In the foreground, a large, light-colored, cylindrical water tank sits atop a hillside covered in dry, brown grass. A small building is visible next to the tank. A winding road leads up the hill towards a cluster of houses. The background shows a vast, sprawling residential area with many houses, extending to a range of hills and mountains under a clear blue sky.

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Dublin San Ramon Services District
Dublin, California

Report on Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Dublin San Ramon Services District (District), California, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the District as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Accountancy Corporation
3478 Buskirk Avenue, Suite 215
Pleasant Hill, CA 94523

T 925.930.0902
F 925.930.0135
E maze@mazeassociates.com
W mazeassociates.com

Emphasis of Matter

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which became effective during the year ended June 30, 2019 as discussed in Note 1N to the financial statements. This Statement had no material effect on the financial statements.

The emphasis of this matter does not constitute a modification to our opinion.

Other Matters

Report on Summarized Comparative Information

We have previously audited the District's June 30, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 26, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Introductory Section and Supplementary Information listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplemental Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maze + Associates

Pleasant Hill, California
November 15, 2019

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2019 and 2018

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Dublin San Ramon Services District's basic financial statements. The District's basic financial statements consists of the Statements of Net Position, Statements of Revenues and Expenses and Changes in Fund Net Position, Statements of Cash Flows, and Notes to Financial Statements. The notes to the financial statements provide narrative explanations or additional data as needed for full disclosure.

- The Statements of Net Position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The Statements of Revenues and Expenses and Changes in Fund Net Position measures the success of District operations for the year and determines cost recovery through user fees and other charges, profitability, and credit worthiness.
- The Statements of Cash Flows provides information about District cash receipts and disbursements and net changes in cash that result from operating activities, non-capital financing activities, capital financing activities and investing activities. Thus, the Statements of Cash Flows shows sources and uses of cash.

The format of the District's financial statements is in accordance with business-type activities known as enterprise funds. Enterprise funds are self-supporting funds that charge fees to users to cover the costs of operation, maintenance, and recurring capital replacement, and are similar to the accounting methods used by private sector companies. Enterprise funds report on the accrual basis of accounting recognizing all assets, liabilities, revenues and expenses applicable as of the financial statement date.

The District is governed by a Board of Directors, which sets policy, adopts budgets and appoints a General Manager to direct operations. Currently, there are five Directors elected at-large to overlapping four-year terms. Effective June 20, 2019, starting with the 2020 election, Directors will serve "by-division," which means they represent all customers residing within a division of the District's service area.

Financial Highlights for Fiscal Year 2019

- ✓ The District's net position increased \$24.6 million or 5.7% from \$433.9 million to \$458.5 million
- ✓ Service charge revenues increased \$0.9 million or 1.6% from \$54.1 million to \$55.0 million
- ✓ Capacity reserve fees decreased \$2.2 million or 7.6% from \$29.9 million to \$27.7 million
- ✓ Operating expenses (excluding depreciation) increased \$2.5 million or 4.2% from \$59.5 million to \$62.0 million

Changes in Net Position

The following condensed statements, Statements of Net Position (Table 1) and Statements of Revenues and Expenses and Changes in Fund Net Position (Table 2), are presented in a comparative format together with dollar and percentage of change from the previous year, to help the reader analyze financial activity.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2019 and 2018

TABLE 1

Condensed Statements of Net Position

Period ended June 30	Change in 2019				Change in 2018		
	2019	2018	Change	%	2017	Change	%
Current and restricted assets	\$214,416,088	\$199,324,179	\$15,091,909	7.6%	\$179,307,868	\$20,016,311	11.2%
Capital assets	331,410,571	329,813,739	1,596,832	0.5%	322,140,100	7,673,639	2.4%
Other assets	193,449	240,167	(46,718)	-19.5%	12,709,271	(12,469,104)	-98.1%
Total assets	546,020,108	529,378,085	16,642,023	3.1%	514,157,239	15,220,846	3.0%
Deferred outflow of resources	12,449,741	16,208,976	(3,759,235)	-23.2%	14,988,358	1,220,618	8.1%
Current and restricted liabilities	13,062,798	19,327,972	(6,265,174)	-32.4%	12,699,726	6,628,246	52.2%
Long-term liabilities	79,379,596	82,408,331	(3,028,735)	-3.7%	86,051,153	(3,642,822)	-4.2%
Total liabilities	92,442,394	101,736,303	(9,293,909)	-9.1%	98,750,879	2,985,424	3.0%
Deferred inflow of resources	7,522,059	9,901,882	(2,379,823)	-24.0%	5,249,385	4,652,497	88.6%
Net Position							
Net investment in capital assets	267,681,575	264,019,715	3,661,860	1.4%	253,840,783	10,178,932	4.0%
Restricted for expansion	85,940,024	79,460,455	6,479,569	8.2%	75,641,904	3,818,551	5.0%
Restricted for debt service	-	14,061	(14,061)		-	14,061	
Restricted for assessment district	906,235	1,097,340	(191,105)	-17.4%	752,674	344,666	45.8%
Unrestricted	103,977,562	89,357,305	14,620,257	16.4%	94,909,972	(5,552,667)	-5.9%
Total net position	\$458,505,396	\$433,948,876	\$24,556,520	5.7%	\$425,145,333	\$8,803,543	2.1%

During the fiscal year ended June 30, 2019 (FY 2019), total assets increased 3.1% or \$16.6 million from June 30, 2018 (FY 2018) compared to an increase of 3.0% or \$15.2 million over June 30, 2017 (FY 2017). The increases are primarily due to a positive fair market adjustment to investment and higher investment income from a strong economic market. For a more detailed look at the cash flows, see Statements of Cash Flows on page 11.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2019 and 2018

Total liabilities decreased \$9.3 million or 9.1% during the FYE 2019 compared to an increase of \$3.0 million or 3.0% during the FYE2018. The FYE2019 decrease was due to lower account payables for wastewater capital improvement projects and Zone 7 Water Agency remittances connection fees.

Changes to the deferred inflows/outflows of resources are related to the District's pension and other post-employment benefits (OPEB) plans with the California Public Employees' Retirement System (CalPERS), for additional information see Financial Statement Note #10 – Pension Plan and Note #11 – Post Employment Health Care Benefits.

As a result of the change in assets and liabilities above, the District's total net position increased \$24.6 million or 5.7% during FYE 2019 and \$8.8 million or 2.1% during FYE2018. FYE2018 reflects \$13.2 million prior period adjustment due to implementation of GASB 75.

TABLE 2

Condensed Statements of Revenues and Expenses and Changes in Fund Net Position

Period ended	Change in 2019				Change in 2018		
	2019	2018	Change	%	2017	Change	%
June 30							
Operating revenues	\$54,992,657	\$54,130,075	\$862,582	1.6%	\$49,239,970	\$4,890,105	9.9%
Other revenues	7,397,494	8,783,035	(1,385,541)	-15.8%	10,368,926	(1,585,891)	-15.3%
Investment income	7,136,641	695,673	6,440,968	925.9%	354,329	341,344	96.3%
Capacity reserve fees	27,667,384	29,944,208	(2,276,824)	-7.6%	20,330,328	9,613,880	47.3%
Contributions	2,360,000	982,000	1,378,000	140.3%	4,485,119	(3,503,119)	-78.1%
Total revenues	99,554,176	94,534,991	5,019,185	5.3%	84,778,672	9,756,319	11.5%
Operating expenses	61,988,760	59,485,722	2,503,038	4.2%	57,665,770	1,819,952	3.2%
Depreciation	11,541,721	11,293,079	248,642	2.2%	11,404,287	(111,208)	-1.0%
Non-operating expenses	1,467,175	1,711,942	(244,767)	-14.3%	1,954,717	(242,775)	-12.4%
Total expenses	74,997,656	72,490,743	2,506,913	3.5%	71,024,774	1,465,969	2.1%
Changes in net position	24,556,520	22,044,248	2,512,272	11.4%	13,753,898	8,290,350	60.3%
Beginning net position	433,948,876	425,145,333	8,803,543	2.1%	411,391,435	13,753,898	3.3%
Prior period adjustment	-	(13,240,705)	13,240,705	0.0%	-	(13,240,705)	0.0%
Beginning net position, as restated	433,948,876	411,904,628	22,044,248	5.4%	411,391,435	513,193	0.1%
Ending net position	\$458,505,396	\$433,948,876	\$24,556,520	5.7%	\$425,145,333	\$8,803,543	2.1%

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2019 and 2018

In FYE 2019, the District had an increase in total revenues of 5.3% or \$5.0 million compared to FYE 2018, while FYE 2018 total revenues were 11.5% or \$9.8 million higher than FYE 2017. Declining capacity reserve fees revenue from slightly slowing development was partially offset by increased investment income due to a strong economic market. Service charge revenues increased 1.6% or \$0.9 million over FYE 2018 primarily due to continued rebounding of water sales as a result of the state lifting water use restrictions implemented during the drought.

Total expenses increased by 3.5% or \$2.5 million during FYE 2019 compared to a 2.1% or \$1.5 million increase during FYE 2018. The increase in FYE 2019 was primarily due to a \$3.6 million payment to EBDA Joint Powers Authority for the payoff of capacity purchase, which is offset by decrease in contract services for DERWA Joint Powers Authority capital improvement expenditures.

Capital Assets and Debt

During FYE 2019, the District purchased, had contributed, or transferred from construction in progress the following assets:

Contributed sub-surface lines	\$2,360,000
Wastewater treatment plant improvements	100,321
Wastewater facilities improvements	13,744,579
Vehicles and equipment	178,236
SCADA Equipment	105,828
Wastewater line improvements	<u>7,289,673</u>
	<u><u>\$23,778,637</u></u>

In FYE 2019, the District had 11,518 linear feet of potable water line and 10,665 linear feet of sewer line contributed by developers valued at \$1,366,000. Wastewater treatment plant improvements of \$100,321 included replacement of equipment such as pumps, spectrometer, and coolers that had reached the end of their useful life. The District completed Anaerobic Digester #4, Dublin Trunk Sewer Rehabilitation, and Facilities Relocation – Dublin Boulevard Widening projects, also replaced four vehicles that were over ten years old. For additional information on capital assets see Financial Statement Note 4 – Capital Assets.

DUBLIN SAN RAMON SERVICES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS OF
BASIC FINANCIAL STATEMENTS
Fiscal Years Ended June 30, 2019 and 2018

In FYE 2019 the District had the following additions to construction in progress:

Construction in Progress

Primary Sedimentation Expansion/Improvements	\$2,433,461
Foul Air-line rehabilitation	1,132,131
Wastewater system expansion and improvements	5,346,126
Water system expansion and improvements	<u>1,670,608</u>
	<u><u>\$10,582,326</u></u>

The additions to construction in progress (CIP) reflect the cost of major projects such as the Primary Sedimentation Expansion and Foul Air-Line Rehabilitation. Water system expansion and improvement projects include improvements to the Field Operation Facility, and wastewater system expansion and improvements includes the improvements to the Facultative Sludge Lagoon (FSL) Piping.

During FYE 2019, the District issued \$33,590,000 of 2017 Water Revenue Refunding Bonds with proceeds used to advance refund the outstanding portion of the 2011 Water Revenue Refunding Bonds. Below is a recap of the District's current outstanding debt payable. For additional information on the District's debt obligations, see Financial Statement Note 7 – Long-term debt.

Debt Payable	Balance at 6/30/2018	Additions	Principal Payments	Balance at 6/30/2019
2011 LAVWMA Obligation	\$32,204,024		\$1,655,029	\$30,548,995
2017 Water Revenue Refunding Bonds	33,590,000		410,000	33,180,000
	<u><u>\$65,794,024</u></u>	<u><u>\$0</u></u>	<u><u>\$2,065,029</u></u>	<u><u>\$63,728,995</u></u>

Rates and Other Economic Factors

The District is not subject to variations in general economic conditions, such as increases or declines in property tax values or sales taxes. Accordingly, the District sets its rates to cover the costs of operations, maintenance, replacement (OM&R), and debt-financed capital improvements.

Contacting the District

This financial report is designed to provide our customers, investors and creditors with a general overview of the District's finances and to show accountability for the money it receives. If you have questions about this report, or need any additional financial information, contact the Financial Services Department at 7051 Dublin Blvd., Dublin, California 94568 or call 925-828-0515.

**DUBLIN SAN RAMON SERVICES DISTRICT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2018**

	2019			2018
	Wastewater	Water	Totals	
ASSETS				
Current assets:				
Pooled cash	\$3,624,512	\$2,562,181	\$6,186,693	\$15,506,692
Pooled investments	109,895,727	83,986,479	193,882,206	168,659,501
Restricted cash - debt service	-	-	-	14,061
Restricted investments	-	111,906	111,906	984,244
Accounts receivable	6,914,379	7,271,749	14,186,128	13,477,790
Interest receivable	-	-	-	608,162
Employee notes receivable	-	-	-	2,640
Deferred capacity reserve fees receivable	45,375	-	45,375	67,154
Prepaid expenses	2,353	1,427	3,780	3,935
 Total current assets	 120,482,346	 93,933,742	 214,416,088	 199,324,179
 Non-current assets:				
Capital assets:				
Property, plant and equipment	273,753,859	196,570,009	470,323,868	446,576,588
Less accumulated depreciation	109,840,128	64,169,682	174,009,810	162,499,447
 Net property, plant and equipment	 163,913,731	 132,400,327	 296,314,058	 284,077,141
Land and construction in progress	12,874,427	22,222,086	35,096,513	45,736,598
 Total capital assets	 176,788,158	 154,622,413	 331,410,571	 329,813,739
 Other assets:				
Deferred capacity reserve fees receivable -				
long term	193,449	-	193,449	240,167
 Total other assets	 193,449	 -	 193,449	 240,167
 Total non-current assets	 176,981,607	 154,622,413	 331,604,020	 330,053,906
 Total assets	 297,463,953	 248,556,155	 546,020,108	 529,378,085
 Deferred outflows of resources				
Deferred outflows pension related amounts	4,267,564	2,722,113	6,989,677	10,242,356
Deferred employer pension contributions	1,157,103	702,059	1,859,162	1,504,792
Deferred outflows OPEB related amounts	1,462,061	887,009	2,349,070	3,249,096
Deferred employer OPEB contributions	779,140	472,692	1,251,832	1,212,732
 Total deferred outflows of resources	 \$7,665,868	 \$4,783,873	 \$12,449,741	 \$16,208,976

**DUBLIN SAN RAMON SERVICES DISTRICT
COMPARATIVE STATEMENTS OF NET POSITION
JUNE 30, 2019
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2018**

	Wastewater	Water	Totals	2018
LIABILITIES				
Current liabilities:				
Accounts payable	\$2,804,959	\$3,464,371	\$6,269,330	\$13,334,879
Contractor bonds and deposits	1,219,572	672,059	1,891,631	1,234,903
Accrued expenses	416,509	-	416,509	330,461
Accrued compensated absences	836,879	465,850	1,302,729	1,315,507
Interest payable	-	611,172	611,172	614,588
Current portion of long-term debt	1,740,600	420,000	2,160,600	2,065,028
Unearned revenue and other liabilities	<u>410,827</u>	<u>-</u>	<u>410,827</u>	<u>432,606</u>
 Total current liabilities	 <u>7,429,346</u>	 <u>5,633,452</u>	 <u>13,062,798</u>	 <u>19,327,972</u>
Long term liabilities:				
Long-term debt				
less current portion	28,808,396	32,760,000	61,568,396	63,728,996
Net pension liability	6,483,673	3,401,239	9,884,912	10,384,742
Net OPEB liability	847,610	514,232	1,361,842	1,730,541
DLD remediation reserve	1,726,226	-	1,726,226	1,678,756
Unearned revenue and other liabilities	<u>193,449</u>	<u>4,644,771</u>	<u>4,838,220</u>	<u>4,885,296</u>
 Total long term liabilities	 <u>38,059,354</u>	 <u>41,320,242</u>	 <u>79,379,596</u>	 <u>82,408,331</u>
 Total liabilities	 <u>45,488,700</u>	 <u>46,953,694</u>	 <u>92,442,394</u>	 <u>101,736,303</u>
Deferred inflows of resources				
Deferred inflows of resources - Pension	3,022,618	1,764,042	4,786,660	6,538,200
Deferred inflows of resources - OPEB	<u>1,702,512</u>	<u>1,032,887</u>	<u>2,735,399</u>	<u>3,363,682</u>
 Total deferred inflows of resources	 <u>4,725,130</u>	 <u>2,796,929</u>	 <u>7,522,059</u>	 <u>9,901,882</u>
NET POSITION				
Net investment in capital assets	146,239,162	121,442,413	267,681,575	264,019,715
Restricted for:				
Expansion	62,027,124	23,912,900	85,940,024	79,460,455
Debt service	-	-	-	14,061
Assessment district	-	906,235	906,235	1,097,340
Unrestricted	<u>46,649,705</u>	<u>57,327,857</u>	<u>103,977,562</u>	<u>89,357,305</u>
 Total net position	 <u>\$254,915,991</u>	 <u>\$203,589,405</u>	 <u>\$458,505,396</u>	 <u>\$433,948,876</u>

See accompanying notes to basic financial statements

DUBLIN SAN RAMON SERVICES DISTRICT
COMPARATIVE STATEMENTS OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	2019			
	Wastewater	Water	Total	2018
OPERATING REVENUES				
Wastewater service charges	\$24,540,413	\$ -	\$24,540,413	\$23,478,551
Water sales	- 30,452,244	30,452,244	30,452,244	30,651,524
Other revenues	2,566,526	4,825,235	7,391,761	8,131,165
Total operating revenues	27,106,939	35,277,479	62,384,418	62,261,240
OPERATING EXPENSES				
Personnel	13,313,036	8,337,734	21,650,770	20,754,356
Materials	2,943,787	15,476,064	18,419,851	18,414,001
Contractual services	12,472,227	9,068,014	21,540,241	19,910,203
Other	153,317	224,581	377,898	407,162
Depreciation	7,210,146	4,331,575	11,541,721	11,293,079
Total operating expenses	36,092,513	37,437,968	73,530,481	70,778,801
OPERATING INCOME (LOSS)	(8,985,574)	(2,160,489)	(11,146,063)	(8,517,561)
NONOPERATING REVENUES (EXPENSE)				
Investment income	4,064,404	3,072,237	7,136,641	695,673
Gain (loss) on sale of assets	3,440	2,293	5,733	26,870
Gain (loss) on debt refinance	-	-	-	625,000
Interest expense	-	(1,467,175)	(1,467,175)	(1,711,942)
Total non-operating revenues (expense), net	4,067,844	1,607,355	5,675,199	(364,399)
(LOSS) BEFORE CONTRIBUTIONS	(4,917,730)	(553,134)	(5,470,864)	(8,881,960)
Non-cash contributions	994,000	1,366,000	2,360,000	982,000
Capital contributions - capacity reserve fees	14,873,104	12,794,280	27,667,384	29,944,208
Transfers in	11,206,492	6,414,578	17,621,070	8,345,241
Transfers (out)	(12,345,070)	(5,276,000)	(17,621,070)	(8,345,241)
Changes in net position	9,810,796	14,745,724	24,556,520	22,044,248
TOTAL NET POSITION, BEGINNING OF YEAR	245,105,195	188,843,681	433,948,876	425,145,333
Prior period adjustment	-	-	-	(13,240,705)
TOTAL NET POSITION, BEGINNING OF YEAR AS RESTATED	-	-	-	411,904,628
TOTAL NET POSITION, END OF YEAR	\$254,915,991	\$203,589,405	\$458,505,396	\$433,948,876

See accompanying notes to basic financial statements

**DUBLIN SAN RAMON SERVICES DISTRICT
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS - ENTERPRISE
FOR THE YEAR ENDED JUNE 30, 2019**
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	2019	2018		
	Wastewater	Water	Total	2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers, users and joint powers authorities	\$25,803,265	\$35,872,970	\$61,676,235	\$61,991,386
Payments for services and supplies	(16,576,862)	(30,036,431)	(46,613,293)	(32,089,335)
Payments to or on behalf of employees	(12,974,643)	(8,175,382)	(21,150,025)	(5,708,425)
Net Cash Provided (Used) by Operating Activities	<u>(3,748,240)</u>	<u>(2,338,843)</u>	<u>(6,087,083)</u>	<u>24,193,626</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Net proceeds from issuance of debt	-	-	-	33,398,475
Payment to bond escrow agent	-	-	-	(34,520,000)
Principal paid on long-term debt	(1,655,028)	(410,000)	(2,065,028)	(2,505,293)
Interest paid on long-term debt	-	(1,470,591)	(1,470,591)	(1,895,549)
Acquisition and construction of capital assets	(10,022,021)	(3,110,799)	(13,132,820)	(18,966,718)
Capacity reserve fees collected	14,736,110	12,793,922	27,530,032	29,690,071
Net Cash Provided (Used) by Financing Activities	<u>3,059,061</u>	<u>7,802,532</u>	<u>10,861,593</u>	<u>5,200,986</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	1,738,427	1,327,582	3,066,009	1,907,389
Purchase of investment securities	(39,517,065)	(30,177,935)	(69,695,000)	(57,500,000)
Redemptions of investment securities	27,641,250	21,108,750	48,750,000	46,750,000
Proceeds (purchases) of other investments	4,561,130	(1,970,205)	2,590,925	(10,525,574)
Proceeds (purchases) of LAIF investments	676,747	516,810	1,193,557	(700,451)
Net Cash Provided (Used) by Investing Activities	<u>(4,899,511)</u>	<u>(9,194,998)</u>	<u>(14,094,509)</u>	<u>(20,068,636)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS				
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>(5,588,690)</u>	<u>(3,731,309)</u>	<u>(9,319,999)</u>	<u>9,325,976</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,213,202</u>	<u>6,293,490</u>	<u>15,506,692</u>	<u>6,180,716</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$3,624,512</u>	<u>\$2,562,181</u>	<u>\$6,186,693</u>	<u>\$15,506,692</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating income (loss)	(\$8,985,574)	(\$2,160,489)	(\$11,146,063)	(\$8,517,561)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	7,210,146	4,331,575	11,541,721	11,293,079
Decrease (increase) in accounts receivable	(1,303,774)	595,436	(708,338)	(275,494)
(Increase) decrease in employee notes receivable	2,640	-	2,640	2,651
(Increase) in prepaid expenses	100	55	155	5,640
(Increase) in net OPEB asset	-	-	-	12,401,603
Decrease (increase) in deferred outflows of resources - employer contributions - pension	(205,202)	(149,168)	(354,370)	4,896,503
Decrease (increase) in deferred outflows of resources - employer contributions - OPEB	(23,002)	(16,098)	(39,100)	(1,212,732)
(Increase) in deferred outflows of resources - pension related amounts	2,024,856	1,227,823	3,252,679	(1,655,293)
(Increase) in deferred outflows of resources - other OPEB amounts	563,750	336,276	900,026	(3,249,096)
Increase (decrease) in accounts payable	(1,711,421)	(5,354,128)	(7,065,549)	6,791,728
(Decrease) increase in contractor bonds and deposits payable	570,372	86,356	656,728	175,057
(Decrease) increase in accrued expenses	86,048	-	86,048	(365,633)
Increase in compensated absences	3,119	(15,897)	(12,778)	52,337
Increase in DLD remediation reserve	47,470	-	47,470	40,879
Increase (decrease) in net pension liability	(311,094)	(188,736)	(499,830)	(2,573,080)
Increase (decrease) in net OPEB liability	(231,382)	(137,317)	(368,699)	1,730,541
Increase (decrease) in deferred inflows of resources - pension related amounts	(1,090,548)	(660,992)	(1,751,540)	1,288,815
Increase (decrease) in deferred inflows of resources - OPEB related amounts	(394,744)	(233,539)	(628,283)	3,363,682
Total adjustments	<u>5,237,334</u>	<u>(178,354)</u>	<u>5,058,980</u>	<u>32,711,187</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(\$3,748,240)</u>	<u>(\$2,338,843)</u>	<u>(\$6,087,083)</u>	<u>\$24,193,626</u>
NON CASH TRANSACTIONS:				
Fair market value adjustment increase	\$1,738,427	\$1,327,582	\$3,066,009	\$1,907,389
Contributed assets	994,000	1,366,000	2,360,000	982,000
Gain on sale of capital assets	3,440	2,293	-	-

See accompanying notes to basic financial statements

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DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

Dublin San Ramon Services District (the District) is organized under the Community Services District Act provisions of the general laws of the State of California and is governed by a five-member Board of Directors. The District, which was established in 1953 and became active in 1960, provides water, recycled water and wastewater collection and treatment services. The District's jurisdiction is approximately 26 square miles in the counties of Alameda and Contra Costa, California.

B. Basis of Accounting

The District is a proprietary entity; it uses an enterprise fund format to report its activities for financial statement purposes. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that costs and expenses, including depreciation, and providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

A Major fund is a fund whose revenues, expenditures/ expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all enterprise funds and at least 5 percent of the aggregate amount for all enterprise funds.

The District reports the following major Proprietary Funds:

Water Enterprise – This enterprise accounts for the operation, maintenance and capital improvement projects of the water system, which is funded by user charges and other fees.

Wastewater Enterprise – This enterprise accounts for the operation, maintenance and capital improvement projects of the sewer system, which are funded by user charges and other fees.

C. Measurement Focus

Enterprise funds are accounted for on a cost of services or *economic resources* measurement focus, which means that all assets and all liabilities associated with their activity are included on their balance sheets. Enterprise fund type operating statements present increases (revenues) and decreases (expenses) in total net position.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Reporting Entity

In evaluating how to define the government for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria prescribed by Generally Accepted Accounting Principles (GAAP). As required by GAAP, these financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Financial accountability is interpreted to mean appointment of a voting majority of the component unit's board and either the ability to impose will by the primary government or the possibility that there is a financial benefit or burden on the primary government.

In evaluating the financial reporting entity for purpose of preparing the basic financial statements, the District has determined it is financially accountable for the DSRSD Financing Corporation. The Corporation is a separate government entity whose purpose is to assist with the financing of certain public capital facilities for the District through the issuance of bonds or other forms of debt. The Corporation is controlled by the District and has the same governing body as the District, which also performs all accounting and administrative functions for the Corporation. The Corporation is included as a blended component unit in these basic financial statements.

E. Capital Assets

Capital assets, which include property, plant, and equipment are recorded at historical costs or estimated historical cost, if actual cost is not available. Contributed assets are recorded at estimated fair value on the date of contribution. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

The District defines capital assets as assets with an initial, individual cost of \$10,000 or more and an estimated useful life in excess of three years.

Depreciation is computed by the straight-line method based on the estimated useful lives of related asset classifications. The District has assigned the useful lives listed below to capital assets:

Land Improvements	15-25 years
Buildings	10-50 years
Equipment	3-25 years
Sub-surface lines	25-50 years
Intangibles - Reclaimed Water Rights	41 years
Intangibles – Sewer Capacity Rights	20 years

F. Cash Flows Defined

For purpose of the statements of cash flows the District defines cash and cash equivalents to include all cash in deposit accounts and cash on hand but does not include cash held in escrow for restricted purposes.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Accounts Receivable

The District bills its water consumption and sewer usage on a cycle billing method. Cycle billing results in an amount of services rendered but not yet billed at year-end. The District has recorded this revenue by estimating the unbilled amount. The estimate was calculated by using the billing subsequent to the balance sheet date (June 30) and calculating the amount of service provided prior to June 30. This calculated amount is included in accounts receivable.

H. Accrued Compensated Absences

The liability for vested vacation pay is calculated and accrued on an annual basis. The amount is computed using current employee accumulated leave hours (excluding sick leave which does not vest) at current pay rates. Full-time employees accrue sick leave at the rate of eight (8) hours per month credited in hour increments per pay period.

I. Estimates

The District's management has made a number of estimates and assumptions relating to the reporting of assets and liabilities and revenues and expenses and the disclosure of contingent liabilities to prepare these financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Actual results could differ from those estimates.

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources expense until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

K. Prior Year Summarized Information

The financial statements for the prior year are included for comparative purposes only.

L. Pension

The purposes of measuring the net pension liability and deferred outflows/ inflows of resources related to pensions, and pension expense/ information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/ deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Post-Employment Health Care Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's OPEB Plan and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by California Employers' Retiree Benefit Trust (CERBT). For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. New GASB Pronouncement

In fiscal year 2019, the District implemented GASB Statement No. 88 which required the District to make relevant disclosures. See Note 7 for relevant disclosures.

NOTE 2 - CASH AND INVESTMENTS

A. Policies

California Law generally requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the District's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California Law this collateral is held in a separate investment pool by another institution in the District's name and places the District ahead of general creditors of the institution. As of June 30, 2019, the District's cash in bank was insured or collateralized as discussed above.

The District invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable securities instruments, or by an electronic entry registering the owner in the records of the institution issuing the security, called the book entry system. In order to increase security, the District employs the Trust Department of a bank as the custodian of certain District managed investments, regardless of their form.

The District's investments are carried at fair value, as required by generally accepted accounting principles. The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

B. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of District debt instruments or Agency agreements.

Cash and cash equivalents	\$6,186,693
Investments	193,882,206
Restricted investments	111,906
Total cash and investments	<u>\$200,180,805</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 2 - CASH AND INVESTMENTS (Continued)

C. Investments Authorized by the California Government Code and the District's Investment Policy

The District's Investment Policy and the California Government Code allow the District to invest in the following investment types provided the credit ratings of the issuers are acceptable to the District; and approved percentages and maturities are not exceeded.

The table below identifies those investments authorized by the Board of Directors in the District's investment policy, which was last adopted July 17, 2018. Maturities on investments are limited to five years except that up to 10% of the portfolio is deemed the "long-term" portfolio and may be invested up to seven years.

Limit	Minimum			Authorized Investment Type
	Minimum	Rating	Credit Quality	
None	None	None	5 years	Bonds issued by the District
None	None	None	5 years	U.S. Treasury Notes, Bills, or Certificates of Indebtness
None	None	None	5 years	Registered state warrants or treasury notes or bonds of this state
None	None	None	5 years	Registered treasury notes or bonds of the other 49 United States
None	None	None	5 years	Bonds, notes, warrants or evidences of indebtedness of a local agency within the state
30%	None	None	5 years	Negotiable Certificates of Deposit by nationally or state chartered bank or a savings association or federal association or a state or general credit union or by a state licensed branch of a foreign bank
30%	A	5 years		Medium-term notes, defined as all corporate and depository institution debt securities
None	None	5 years		Deposits with bank and savings and loan associations, including certificates of deposits, where deposits are insured by FDIC
Maximum Allowed by LAIF	None	None	N/A	The State of California Local Agency Investment Fund
	None	None	N/A	Shares in California Asset Management Program (CAMP)
	None	None	5 years	Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments.
None	None	N/A		Money Market Funds

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 2 - CASH AND INVESTMENTS (Continued)

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the District's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity or earliest call date:

Investment Type	12 Months or less	13 - 24 Months	25 - 60 Months	Total
Securities of U.S. Government Agencies				
Callable	\$9,941,900	\$34,299,029	\$43,141,273	\$87,382,202
Corporate Bonds	7,768,600		16,725,824	24,494,424
State of California Securities	7,082,920		11,339,337	18,422,257
<i>Not rated</i>				
California Asset Management Program	27,385,830			27,385,830
California Local Agency Investment Fund	27,110,671			27,110,671
Money Market Mutual Funds	3,050			3,050
Negotiable Certificates of Deposit	2,508,382	1,007,040	5,568,350	9,083,772
<i>Total Unrestricted Investments</i>	<u>\$81,801,353</u>	<u>\$35,306,069</u>	<u>\$76,774,784</u>	<u>\$193,882,206</u>

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The District reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2019, these investments matured in an average of 173 days.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 2 - CASH AND INVESTMENTS (Continued)

The District is a voluntary participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (the Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the common power of its Participants to invest certain proceeds of debt issues and surplus funds. The Pool's investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The District reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. At June 30, 2019, the fair value approximated is the District's cost. At June 30, 2019, these investments have an average maturity of 54 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's Investment Policy gives guidance on how the District manages its custodial credit risk. Presented below is the actual rating as of June 30, 2019 for each investment type as provided by Standard and Poor's.

Investment Type	AAA	AA+	AA	AA-	A+	Total
Corporate Bond	\$7,981,377	\$6,884,955	\$2,996,466	\$3,038,544	\$3,593,082	\$24,494,424
Callable	4,957,778	82,424,424				87,382,202
State of California Securities	1,080,006		12,290,421		5,051,830	18,422,257
<i>Not rated</i>						
California Local Agency Investment Fund	27,110,671					27,110,671
California Asset Management Program	27,385,830					27,385,830
Money Market Mutual Funds	3,050					3,050
Negotiable Certificates of Deposit	9,083,772					9,083,772
Total Unrestricted Investments	\$77,602,484	\$89,309,379	\$15,286,887	\$3,038,544	\$8,644,912	\$193,882,206

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 2 - CASH AND INVESTMENTS (Continued)

F. Concentration Risk

Significant District investments in the securities of any individual issuers, other than U.S. Treasury securities, LAIF, and mutual funds, are set forth below:

Reporting Unit	Issuer	Investment Type	Reported Amount
District-Wide			
	Federal Home Loan Mortgage Corporation	Federal Agency Securities	\$31,916,310
	Federal Farm Credit Bank	Federal Agency Securities	25,481,195
	Federal National Mortgage Association	Federal Agency Securities	19,925,176

G. Investment Valuation

Investments (except for money market accounts, time deposits, and commercial paper) are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investment fair value measurements at June 30, 2019 are described below.

	Level 2	Total
Investments by Fair Value		
Corporate Bonds	\$24,494,424	
U.S. Agency Securities	87,382,202	
State of California Securities	18,422,257	
Negotiable Certificates of Deposit	9,083,772	
	<u>\$139,382,655</u>	<u>\$139,382,655</u>
Investments Measured at Net Asset Value Per Share:		
California Asset Management Program	27,385,830	
Money Market Mutual Funds	3,050	
External Investment Pool (Exempt):		
California Local Agency Investment Fund	27,110,671	
Cash in Banks and On Hand		
Total Cash and Investments	<u>6,298,599</u>	<u>\$200,180,805</u>

Federal Agency Securities, Corporate Notes, State Securities, and Negotiable Certificates of Deposits categorized as Level 2 are valued based on matrix pricing which uses observable market inputs such as yield curves and market indices that are derived principally from or corroborated by observable market data by correlation to other means.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 3 - RESTRICTED ASSETS AND RESTRICTED NET POSITION

The District has restricted its net position for capital expansion, asset replacement and other purposes in the amounts set forth below:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<u>Capital Expansion</u>		
Local Sewer Expansion	\$8,766,559	\$7,626,298
Regional Sewer Expansion	53,260,565	53,110,537
Water Expansion	<u>23,912,900</u>	<u>18,723,620</u>
	<u>85,940,024</u>	<u>79,460,455</u>
 <u>Debt Service</u>		14,061
 <u>Assessment District</u>		
Dougherty Valley Assessment District	<u>906,235</u>	1,097,340
	<u>906,235</u>	<u>1,097,340</u>
 Total Restriction on Net Position	<u>\$86,846,259</u>	<u>\$80,571,856</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 4 - CAPITAL ASSETS

Changes in capital assets accounts are summarized below:

	Balance at June 30, 2018	Additions	Retirements	Transfers	Balance at June 30, 2019
Capital assets being depreciated:					
Land Improvements	\$9,562,400			\$13,826,910	\$23,389,310
Buildings	131,397,444				131,397,444
Equipment	83,997,241	\$196,227	(\$31,358)	105,828	84,267,938
Sub-surface lines	156,643,623	2,360,000		7,289,673	166,293,296
Intangibles	64,975,880				64,975,880
Total capital assets being depreciated:	446,576,588	2,556,227	(31,358)	21,222,411	470,323,868
Less accumulated depreciation for:					
Land Improvements	(5,793,946)	(301,543)			(6,095,489)
Buildings	(45,162,760)	(2,994,918)			(48,157,678)
Equipment	(43,173,352)	(2,324,936)	31,358		(45,466,930)
Sub-surface lines	(50,662,094)	(3,286,184)			(53,948,278)
Intangibles	(17,707,295)	(2,634,140)			(20,341,435)
Total accumulated depreciation	(162,499,447)	(11,541,721)	31,358		(174,009,810)
Net capital assets being depreciated	284,077,141	(8,985,494)		21,222,411	296,314,058
Capital assets not being depreciated:					
Land	7,712,945				7,712,945
Construction in progress	38,023,653	10,582,326		(21,222,411)	27,383,568
Total capital assets not being depreciated	45,736,598	10,582,326		(21,222,411)	35,096,513
Total capital assets, net	\$329,813,739	\$1,596,832			\$331,410,571

The District has included as intangible assets in the above table \$24,000,786 for DERWA capacity rights (see Note 6B) and \$40,975,094 for LAVWMA transmission rights (see Note 6A).

The District had outstanding construction commitments on capital projects totaling \$17,104,308 at June 30, 2019.

Depreciation expense for the District for June 30, 2019 and June 30, 2018 are as follows:

	June 30, 2019	June 30, 2018
Water Fund	\$4,331,575	\$4,314,272
Wastewater Fund	7,210,146	6,978,807
Total Depreciation expense	\$11,541,721	\$11,293,079

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 5 - DEFERRED CAPACITY RESERVE FEES RECEIVABLE

In fiscal year ended June 30, 1997, the District implemented a deferred payment program for regional sewer capacity reserve fees as a means to attract new business to the area. The program was modified in subsequent years and is now designed for commercial and affordable housing with regional sewer capacity reserve fees owed between \$25,000 and \$100,000. Loans bear an interest rate of 5%. Customers make a 20% down payment of regional sewer capacity reserve fees owed and enter into an agreement with the District to pay the balance over a maximum of ten years. The capacity reserve fee revenue is recognized as it is received. The portions outstanding are recorded as deferred capacity reserve fees receivable, which amounted to \$238,824 at June 30, 2019, of which \$45,375 is the current portion.

NOTE 6 - JOINT POWERS AUTHORITIES

A. LAVWMA

The District is one of three participants in the Livermore Amador Valley Water Management Agency (LAVWMA), a joint powers authority formed in 1974, which constructed and operates an export pumping facility through which all wastewater in the area is discharged. The other two participants are the Cities of Livermore and Pleasanton, each also having a one-third representation in LAVWMA's Board of Directors, composed of two representatives from each participating agency. The LAVWMA's Board of Directors approves LAVWMA's annual budget, which is prepared by LAVWMA's general manager. The Agency charges its members for project costs in proportion to their rights to the Agency's capacity.

The District contracts with the City of Pleasanton ("City") to provide wastewater treatment. The District establishes user charges for these wastewater services. The City then establishes those same charges in its service area and remits the charges they collect to the District upon receipt. A portion of the user charge is for the services provided by LAVWMA. LAVWMA bills the District for both the District's and Pleasanton's share of these costs (which includes both operations and debt service). Financial statements for LAVWMA may be obtained from DSRSD, 7051 Dublin Boulevard, Dublin, California 94568 or LAVWMA's website at lavwma.com.

LAVWMA issued \$105,345,000 principal amount of 2011 Sewer Revenue Refunding Bonds on September 28, 2011. Proceeds of the issuance were used to refund and retire the Series A Sewer Revenue Bonds and to pay costs of issuance. Under the Amended And Restated Sewer Service Contract dated October 1, 2011, between LAVWMA and Members, the Members pledged and created, in favor of LAVWMA and the Trustee for the 2011 Bonds, a lien on the Net Revenues of their respective wastewater systems (the "Sewer Systems"), to pay to LAVWMA the amounts owed in order for LAVWMA to pay debt service on the 2011 Bonds. (See Note 7.)

Effective October 17, 2016, the LAVWMA Board entered into an agreement to retain the District's Administrative Services Manager as LAVWMA's Treasurer.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 6 - JOINT POWERS AUTHORITIES (Continued)

A. LAVWMA (Continued)

Financial information for LAVWMA summarized below is as of and for the year ended June 30, 2019:

Total assets	\$129,209,965
Total liabilities	85,533,407
Total net position	43,676,558
Total operating revenue	16,070,959
Total operating expenses	(6,653,044)
Total non-operating revenue	494,626
Total non-operating expenses	<u>(3,244,720)</u>
Net gain	<u><u>6,667,821</u></u>

B. DERWA

The District is also a participant (along with East Bay Municipal Utility District) in the DSRSD/EBMUD Recycled Water Authority (DERWA), a joint powers authority formed in 1995 to plan, design, construct, own and operate various facilities which together will maximize the volume of recycled water deliveries while recovering its costs. Each member provides two representatives to DERWA's Board of Directors which approves the annual budget prepared by DERWA's Treasurer. The Authority began its operations on June 28, 1995.

DERWA constructed a water recycling system, including treatment, conveyance, pumping and storage facilities which became operational on February 1, 2006. Operation and maintenance expenses are allocated based on each member's actual usage. Capital costs, including debt service, are allocated based on each member's proportional share of capital assets.

Financial statements may be obtained from DERWA, P.O. Box 24055 Oakland, California 94623 or DERWA's website at www.srvrwp.org.

DERWA has outstanding state loans totaling \$10,448,011. The District's share of the total debt is 49.23% or \$5,143,556.

Financial information for DERWA summarized below is as of and for the year ended June 30, 2019:

Total assets	\$79,748,117
Total liabilities	10,659,025
Total net position	69,089,092
Total operating revenue	7,273,778
Total operating expenses	(5,185,320)
Total non-operating expenses	<u>(274,509)</u>
Net gain	<u><u>1,813,949</u></u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT

	Original Issue Amount	Balance June 30, 2018	Retirements	Balance June 30, 2019	Amount due within one year
2011 LAVWMA Obligation 2% - 5%, due 8/1/2031	\$40,975,094	\$32,204,024	\$1,655,028	\$30,548,996	\$1,740,600
2017 Water Revenue Refunding Bonds 2%-5%, due 8/1/2041	33,590,000	33,590,000	410,000	33,180,000	420,000
Total long-term debt		<u>\$65,794,024</u>	<u>\$2,065,028</u>	<u>\$63,728,996</u>	<u>\$2,160,600</u>

A. 2011 LAVWMA Obligations

The District's contribution toward debt service due on debt issued by LAVWMA (see Note 6) is payable from draws from a Rate Stabilization Fund (Regional Expansion Fund). At the end of each fiscal year, if the balance in the District's Regional Expansion Fund is in excess of two times maximum annual debt service on the District's contribution toward LAVWMA's debt, then the total amount paid from that fund towards debt service is considered a draw from reserves. Debt service not covered from the draw is included in Rate Covenant Debt Service subject to a coverage requirement of 1.1 times debt services. This coverage calculation is shown on the next page.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT (Continued)

Rate Stabilization Fund/Regional Expansion Fund

Maximum Annual Debt Payments payable from the Rate Stabilization Fund:

2011 LAVWMA Bonds	<u>\$4,332,552</u>
	\$4,332,552

Target Level of Rate Stabilization Fund (2X) \$8,665,104

Working Capital at June 30, 2019 \$51,850,309

Actual Debt Paid from the Rate Stabilization Fund:

LAVWMA 2011 Bonds \$4,312,442
\$4,312,442

If the Working Capital balance exceeds the Target Level, all debt paid from the Rate Stabilization Fund is considered a draw and is excluded from the coverage requirement shown below.

Coverage Calculation (Total Sewer):

Sewer Operating Revenues	\$27,106,939
Sewer Non-Operating Revenues	4,067,844
Capacity Reserve Fees	14,873,104
Less Regional Expansion Capacity Reserve Fees	(10,722,405)
Total Available Revenues	35,325,482

Sewer Operating Expenses 36,092,513

Less Regional Expansion Costs for:

Debt Payments to LAVWMA (4,312,442)
Q1, Q2, Q3, Q4 (7,147,000)

Other Operations

Business Depreciation (\$7,210,146)

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¹⁰ See *Supplementary Appendix 1* for a detailed description of the data and the estimation procedure.

LAVWMA 2011 Bonds (rep.)

Coverage on Rate Covenant Debt Service

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FINANCIAL SECTION

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT (Continued)

B. 2017 Water Revenue Refunding Bonds

The District issued \$33,590,000 of 2017 Water Revenue Refunding Bonds on December 1, 2017. Proceeds of the issuance were used to refund the outstanding portion of the 2011 Water Revenue Refunding Bonds and pay costs of issuance. Interest rates range from 2% to 4%. The aggregate difference in debt service between the refunding debt and the refunded debt was \$2,745,178. Principal payments are due annually beginning August 1, 2018 through August 1, 2041.

The issuance is payable from a pledge of fees, charges and other amounts received from the available Net Revenue of the water enterprise. The pledge of future Water Fund Revenues ends upon repayment of the \$53,905,035 in remaining debt service on the bonds that is scheduled to occur in 2041.

The District's bond covenants contain events of default that require the net revenue of the District to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: default on debt service payments; the failure of the District to observe or perform the conditions, covenants, or agreement terms of the debt; bankruptcy filing by the District; or if any court or competent jurisdiction shall assume custody or control of the District.

The District is subject to certain revenue bond covenants, the most restrictive of which requires the setting of rates and charges to yield net revenue (as defined) equal to at least 120% of the current annual debt service requirements of the water revenue bonds. In accordance with the revenue bond covenants, if pledged revenues during the year are less than 120% of maximum annual debt service coverage due at the end of the fiscal year, the outstanding amounts of the bonds and notes become immediately due. For fiscal year 2019, operating revenues, investment income, and capital grants and contributions amounted to \$48,730,702 and operating costs including operating expenses, but not interest, amounted to \$31,301,599. Net Revenues available for debt service amounts to \$17,429,103 which represents coverage of 927% over the \$1,880,913 in debt service for the bonds. This coverage calculation is shown on the next page.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT (Continued)

WATER REVENUES:

Water Sales	\$30,452,244
Other Revenues (1)	4,825,235
Interest Income	3,072,237
Capacity Reserve Fees	12,794,280
Less Assessment District (2)	(1,576,112)
Less Tax Revenues	(727,849)
Less Cell Tower Lease Revenue	(109,333)
TOTAL WATER REVENUES	\$48,730,702

WATER OPERATION & MAINTENANCE COSTS:

Operating Expense	\$37,437,968
Less Depreciation	(4,331,575)
Less Assessment District (2)	(1,804,794)
TOTAL WATER OPERATION & MAINTENANCE COSTS	31,301,599
NET WATER REVENUES	\$17,429,103

DEBT SERVICE:

2017 Water Bonds	\$1,880,913
TOTAL DEBT SERVICE	\$1,880,913

DEBT SERVICE COVERAGE	9.27
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(1) Includes Tax Revenues and Cell Tower Lease Revenue.

(2) Assessments levied in the Dougherty Valley Standby Assessment District can be used only to pay for costs related to the Assessment District and are not available to pay debt service on the Bonds.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT (Continued)

C. Segment Reporting

The Regional Wastewater Expansion Fund and Water Fund represent segments reported within the Wastewater Enterprise Fund and Water Enterprise Fund, respectively, which had debt outstanding, with the revenue pledge streams discussed above. In addition, the Regional Wastewater Expansion Fund's and Water Enterprise Fund's revenues, expenses, gains and losses, assets, and liabilities are required to be accounted for separately. Condensed financial information for each segment is presented below:

	Wastewater Expansion	Water
Condensed Statement of Net Position		
Assets:		
Current	\$53,856,201	\$92,731,475
Capital	26,429,038	154,622,413
Other non current	142,630	
Total assets	<u>80,427,869</u>	<u>247,353,888</u>
Deferred outflows of resources	42,620	3,424,172
Liabilities:		
Current liabilities	2,005,892	5,348,711
Long term liabilities	23,720,557	40,806,010
Total liabilities	<u>25,726,449</u>	<u>46,154,721</u>
Deferred inflows of resources	19,737	1,764,042
Net position:		
Net investment in capital assets	1,463,738	121,442,413
Restricted	53,260,565	23,912,900
Unrestricted		57,503,984
Total net position	<u>\$54,724,303</u>	<u>\$202,859,297</u>
Condensed Statement of Revenues, Expenses and Changes in Net Position		
Operating revenue	\$43,063	\$32,999,795
Operating expenses	<u>(8,822,225)</u>	<u>(34,982,306)</u>
Operating loss (gain)	<u>(8,779,162)</u>	<u>(1,982,511)</u>
Nonoperating revenues (expenses):		
Interest income	1,868,246	3,031,878
Gain on sale of assets		2,293
Interest expense		(1,467,175)
Non-cash contributions		1,366,000
Capital contributions - capacity reserve fees	10,722,405	12,794,280
Residual equity transfer	<u>(10,002,941)</u>	
Transfers in	800,271	6,414,578
Transfers out		(5,276,000)
Change in net position	<u>(5,391,181)</u>	<u>14,883,343</u>
Beginning net position	<u>60,115,484</u>	<u>187,975,954</u>
Ending net position	<u>\$54,724,303</u>	<u>\$202,859,297</u>
Condensed Statement of Cash Flows		
Net cash provided (used) by:		
Operating activities	(\$11,049,048)	(\$6,547,296)
Noncapital financing activities	6,024,315	1,369,798
Capital financing activities	1,041,181	14,073,940
Investing activities	1,206,864	(12,444,972)
Net cash flows	<u>(2,776,688)</u>	<u>(3,548,530)</u>
Beginning cash and cash equivalents	4,600,668	6,164,299
Ending cash and cash equivalents	<u>\$1,823,980</u>	<u>\$2,615,769</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT (Continued)

D. LAVWMA Pledge Obligation

As discussed in Note 6, the District is a member of LAVWMA and LAVWMA issued \$105,345,000 of 2011 Sewer Revenue Refunding Bonds (2011 LAVWMA Bonds) on September 28, 2011. Proceeds of the issuance were used to refund and retire the Series A Sewer Revenue Bonds and to pay costs of issuance. Principal payments are due annually beginning August 1, 2012 through August 1, 2031.

Debt service on the 2011 LAVWMA Bonds is payable from Agency Net Revenues which are defined as Gross Revenues less Maintenance and Operations costs, excluding in all cases depreciation, replacement and obsolescence charges or reserves thereon, debt service, amortization of intangibles or other book-keeping entries of a similar nature, and costs paid out of the Sole-Use, Dual-Use and Joint-Use Replacement Funds.

Member liens for repayment of 2011 Bonds: Under an amended and restated Amended And Restated Sewer Service Contract dated October 1, 2011, between the Agency and Members, the Members pledged and created, in favor of LAVWMA and the Trustee for the 2011 LAVWMA Bonds, a lien on the Net Revenues of their respective wastewater systems (the “Wastewater Systems”), to pay to LAVWMA the amounts owed in order for LAVWMA to pay debt service on the 2011 LAVWMA Bonds. There are three important limitations with respect to this pledge of Net Revenues. First, this lien is subordinate to the Members’ existing obligations payable from their Net Revenues, as well as obligations payable from their Net Revenues to be issued in the future by the Members to finance or refinance improvements to their respective Wastewater System. Second, for DSRSD and Pleasanton, “Net Revenues” are not defined in the Wastewater Service Contract to include all of the fees, rates and charges collected by DSRSD and Pleasanton in connection with their Wastewater System; DSRSD and Pleasanton have only pledged regional service charges as security for their obligation to make the payments. Third, Pleasanton, in its capacity as the largest customer of DSRSD’s Wastewater System, is only obligated to levy regional charges and fees established by DSRSD and to transfer the amount collected to DSRSD.

As a result of the District’s pledge of its regional service charges, the District is considered to be obligated in some manner for its portion of the 2011 LAVWMA Bonds and accordingly has recorded its share of those bonds as the LAVWMA Pledge Obligation. Concurrently, the District has also recorded its transmission rights provided to it under the terms of the Amended and Restated Sewer Service Contract (See Note 4).

Pursuant to the official statement, each member agency is required to set rates to achieve coverage of 1.1 times debt service.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 7 - LONG-TERM DEBT (Continued)

E. Repayment Schedule

Shown below are maturities for the District's debt issues:

For The Year Ending June 30	Principal	Interest	Total
2020	\$2,160,600	\$2,833,779	\$4,994,379
2021	2,265,061	2,729,512	4,994,573
2022	2,376,467	2,615,649	4,992,116
2023	2,495,652	2,493,846	4,989,498
2024	2,623,727	2,381,789	5,005,516
2025-2029	17,016,417	9,781,326	26,797,743
2030-2034	17,021,072	5,210,764	22,231,836
2035-2039	10,490,000	2,304,283	12,794,283
2040-2042	7,280,000	345,782	7,625,782
Total payments due	<u>\$63,728,996</u>	<u>\$30,696,730</u>	<u>\$94,425,726</u>

NOTE 8 - UNEARNED REVENUE AND OTHER LIABILITIES

Total unearned revenue and other liabilities for the year ended June 30, 2019 totaled \$5,249,047.

As of June 30, 2019, the Wastewater Fund recorded \$365,453 from developers for future capacity reserve fee credits. When utilized in the future, 100% of the cost of the current capacity reserve fee will be paid for with the credit and the revenue will be recorded at that time.

Wastewater Fund deferred revenue for the Deferred Capacity Reserve Fee Program was also recorded in the amount of \$238,824 (see Note 5). The current portion of this balance at June 30, 2019 is \$45,375.

As of June 30, 2019, the Water Fund recorded \$4,644,771 from developers for future capacity reserve fee credits. When utilized in the future, 50% of the cost of the current capacity reserve fee will be paid for with the credit and the revenue will be recorded at that time.

NOTE 9 - COMPENSATED ABSENCES

As of June 30, 2019, accrued compensated absences are as follows:

	Business Type Activities		
	Sewer	Water	Total
Summary of activity:			
Beginning balance	\$833,760	\$481,747	\$1,315,507
Additions	1,002,055	590,869	1,592,924
Payments	(998,936)	(606,766)	(1,605,702)
Ending balance - due within one year	<u>\$836,879</u>	<u>\$465,850</u>	<u>\$1,302,729</u>

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - PENSION PLAN

A. Plan Description

All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan, cost-sharing multiple employer defined benefit pension plan (the Plan) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and District's resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

B. Benefits provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan is applied as specified by the Public Employees' Retirement Law.

Active plan members in the Miscellaneous Plan (Tier 1 for members hired before January 1, 2013 and Tier 2 for members hired on or after January 1, 2013) are required to contribute 8% and 6.25%, respectively, of their annual covered salary. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. The contribution requirements of the plan members are established by State statute and the employer contribution rate is established and may be amended by CalPERS.

For Tier 1 members, on November 16, 2004, the Board of Directors approved a resolution authorizing an amendment to the contract between CalPERS and the Dublin San Ramon Services District. Prior to the amendment, the Retirement Plan formula was 2.0% at 55. The new formula of 2.7% at 55 provides local miscellaneous members 2.7% of pay at age 55 for each year of service credited with the employer. The formula is based on the member's final one year compensation. If retirement is earlier than 55, the percentage of final compensation decreases for each quarter of age to 2% at age 50. Former District employees' service credit will not be affected by this change and the change became effective in November 2004.

The District has agreed to cost sharing with employees to implement the new retirement formula. The increased cost on an annual basis to implement the program is approximately 7% and is spread over the next 10 years, which is the period over which CalPERS allows an agency to satisfy the increased liability.

The cost sharing was negotiated with all employee bargaining groups and continues the employer-employee partnership of jointly funding retirement benefits.

For Tier 2 members, the formula is 2% at age 62, based on the member's final three years' compensation.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - PENSION PLAN (Continued)

The Plan's provisions and benefits in effect at June 30, 2019, are summarized as follows:

	Miscellaneous	
	Prior To	On or After
Hire date	January 1, 2013	January 1, 2013
Benefit formula	2.7% @ 55	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50 - 55	52 - 62
Monthly benefits, as a % of eligible compensation	2.0% to 2.7%	1.0% to 2.0%
Required employee contribution rates	8.000%	6.250%
Required employer contribution rates	12.212%	6.842%

Starting in fiscal year 2016, the required employer contribution rate was separated into an Employer Normal Cost Rate and a fixed dollar payment of the unfunded liability. For fiscal year 2019, the District paid \$475,355 towards the unfunded liability.

C. Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2019, the contributions recognized as deferred outflows for the Plan, which will be recognized as a reduction of the net pension liability in the year ended June 30, 2019 were as follows:

	Miscellaneous
Contributions - employer	\$1,859,162

D. Pension Liabilities, Pension Expenses and Deferred Outflows/ Inflows of Resources Related to Pensions

As of June 30, 2019, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

Proportionate Share
of Net Pension Liability

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - PENSION PLAN (Continued)

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability of the CalPERS pooled plans. The net pension liability of the Plan is measured as of June 30, 2018, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017 rolled forward to June 30, 2018 using standard update procedures. The District's proportion of the net pension liability was based on the District's plan liability and asset-related information where available, and proportional allocations of individual plan amounts as of the valuation date where not available.

The District's proportionate share of the net pension liability for the Plan as of June 30, 2017 and 2018 was as follows:

	Miscellaneous
Proportion - June 30, 2018	0.2634%
Proportion - June 30, 2019	0.2623%
Change - Increase (Decrease)	-0.0011%

For the year ended June 30, 2019, the District recognized pension expense of \$2,506,102. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$1,859,162	
Differences between actual and expected experience	379,267	(\$129,061)
Changes of assumptions	1,126,908	(276,184)
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	2,223,572	(1,551,721)
Net differences between projected and actual earnings on plan investments	48,868	
Change's in employer's proportion	3,211,062	(2,829,694)
Total	\$8,848,839	(\$4,786,660)

\$1,859,162, reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2020.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - PENSION PLAN (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period	Deferred Outflows
Ended June 30:	(Inflows) of Resources
2020	\$1,223,984
2021	888,682
2022	179,260
2023	(88,909)
Total	<u><u>\$2,203,017</u></u>

E. Actuarial Assumptions – The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Projected Salary Increase	Varies by entry age and service
Payroll Growth	3.00%
Investment Rate of Return	7.375% ¹
Mortality	Derived by CalPERS Membership Data for all funds ²

(1) Net of pension plan investment expenses, including inflation

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of Scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

F. Discount Rate – The discount rate used to measure the total pension liability for each Plan was 7.15%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members for all plans in the PERF. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - PENSION PLAN (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class ¹	Assumed asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u><u>100%</u></u>		

(1) In the CalPERS CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 10 - PENSION PLAN (Continued)

G. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous
	All Tiers
1% Decrease	6.15%
Net Pension Liability	\$24,044,576
Current Discount Rate	7.15%
Net Pension Liability	\$9,884,912
1% Increase	8.15%
Net Pension Liability (Asset)	(\$1,803,666)

H. Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2019, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2019.

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description and Benefits Provided

The District provides medical and dental benefits for employees, hired before July 1, 2014; that retire from the District and their families under third-party insurance plans under a single employer plan. Employees hired after July 1, 2014 will no longer be eligible for retiree dental benefits. While the District participates in the CalPERS medical plan, it is required to pay the same amounts for retiree medical insurance as it does for active employees. The Board sets the benefit amounts by resolution each year for each bargaining group and in accordance with current employee contracts.

Prior to 2004, the District paid these benefits regardless of the employee's length of service. Currently, all new employees are automatically enrolled in a medical vesting program where they are eligible for benefits based upon amounts set by CalPERS and length of service. Employees under the vesting program are not eligible to receive any medical benefits without accumulating at least ten years of CalPERS service with at least five of those years as a District employee.

As of June 30, 2019, 93 retirees are receiving medical benefits, and 84 are receiving dental benefits, and there are 116 active participants eligible for future benefits.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

B. Net OPEB Liability

Actuarial Methods and Assumptions

The District's net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2017 that was rolled forward to determine the June 30, 2018 total OPEB liability based on the following actuarial methods and assumptions: (a) 6.5% investment rate of return, (b) 3.25% projected annual salary increase, (c) 2.75% inflation rate, and (d) 5.50% health inflation increases. The actuarial methods and assumptions used include techniques that smooth the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least biennially as results are compared to past expectations and new estimates are made about the future. The District's OPEB liability is being amortized as a level percentage of projected payrolls using a 30 year closed amortization period.

In accordance with the District's budget, the OPEB plan is to be funded throughout the year as a percentage of payroll. The District Board passed a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT is administered by CalPERS, and is managed by an appointed board not under the control of the District Board. This Trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CalPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

Discount Rate

The discount rate used to measure the total OPEB liability was 6.5 percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Asset Class	Target Allocation	Long-term expected real rate of return	Long-Term Expected Rate of Return (with the effect of inflation)
Global Equity	59%	4.80%	5.98%
Fixed Income	25%	1.10%	2.62%
TIPS	5%	0.25%	1.46%
Commodities	3%	1.50%	2.87%
REITs	8%	3.20%	5.00%
Total	100%		
Assumed Long-Term Rate of Inflation		2.00%	
Discount Rate		6.50%	

The Expected Long-Term Rate of Return is provided by CalPERS' Strategic Asset Allocation Overview in August 2014 – Strategy 1.

C. Changes in Net OPEB Liability

The changes in the Net OPEB Liability are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Increase (Decrease) Net OPEB Liability/(Asset) (c) = (a) - (b)
Balance at 6/30/2017 (Valuation Date)	\$25,091,049	\$23,360,508	\$1,730,541
Changes Recognized for the Measurement Period:			
Service Cost	1,020,504		1,020,504
Interest on the total OPEB liability	1,661,164		1,661,164
Difference between expected and actual experience			
Changes of assumptions			
Contributions from the employer		1,212,732	(1,212,732)
Net investment income		1,880,973	(1,880,973)
Administrative expenses		(12,442)	12,442
Other Expenses		(30,896)	30,896
Benefit payments and refunds	(1,110,367)	(1,110,367)	
Net Changes during fiscal year 2018	<u>1,571,301</u>	<u>1,940,000</u>	<u>(368,699)</u>
Balance at 6/30/2018 (Measurement Date)	<u>\$26,662,350</u>	<u>\$25,300,508</u>	<u>\$1,361,842</u>

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report that may be obtained from CERBT. The benefit payments and refunds include implied subsidy benefit payments in the amount of \$292,688.

Changes in the Fiduciary Net Position due to investment performance different from the assumed earnings rate is always recognized over 5 years. The five-year period is a GASB 75 requirement.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

D. Sensitivity of the Net OPEB Liability

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.5 percent) or 1-percentage-point higher (7.5 percent) than the current discount rate:

Plan's Net OPEB Liability/(Asset)		
Discount Rate -1% (5.5 %)	Current Discount Rate (6.5 %)	Discount Rate +1% (7.5 %)
\$4,894,699	\$1,361,842	(\$1,552,282)

E. Healthcare Cost Trend Rate Sensitivity

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (4 percent) or 1-percentage-point higher (6 percent) than the current healthcare cost trend rate:

Plan's Net OPEB Liability/(Asset)		
Discount Rate -1% (6.5 %)	Health Care Cost Trend Rates (7.5 %)	Discount Rate +1% (8.5 %)
(\$2,150,294)	\$1,361,842	\$5,905,801

F. OPEB Expenses and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB Expense of \$1,115,776. As of fiscal year ended June 30, 2019, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$2,349,070	
Differences between expected and actual experience		(\$2,030,714)
Net difference between projected and actual earnings on OPEB plan investments		(704,685)
Employer contributions made subsequent to the measurement date	1,251,832	
Total	\$3,600,902	(\$2,735,399)

The difference between projected OPEB plan investment earnings and actual earnings is amortized over a five-year period. The remaining gains and losses are amortized over the expected average remaining service life. The expected average remaining service life for the June 30, 2018 measurement period is 4.61 years for deferred resources arising in the fiscal year. Specifically, liability changes due to (1) plan experience that differs from what was assumed in the prior year and (2) assumption changes during the year are recognized over the EARSL period.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 11 - OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

\$1,251,832 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2020. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Measurement Period Ended June 30	Deferred Outflows/(Inflows) of Resources
2020	(\$88,879)
2021	(88,879)
2022	(136,445)
2023	(72,126)
	<u><u>(\$386,329)</u></u>

G. Payable to the OPEB Plan

At June 30, 2019, the District reported a payable of \$0 for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2019.

NOTE 12 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts: theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disaster. The District joined together with other entities to form the California Sanitation Risk Management Authority (CSRMA), a public entity risk pool currently operating as a common risk management and insurance program for 54 member entities. The purpose of CSRMA is to spread the adverse effects of losses among the member entities and to purchase excess insurance as a group, thereby reducing its cost. The District pays annual premiums to CSRMA for its general, liability, property damage and workers compensation insurance.

CSRMA is governed by a Board comprised of one representative from each member agency. The Board controls the operations of CSRMA including selection of management and approval of operating budgets, independent of any influence by member entities.

In addition to the primary insurance types provided for through CSRMA listed above, the District also maintains commercial fidelity bonds, public employee dishonesty and public official bonds, to protect against employee theft or defalcation. Settled claims for CSRMA or commercial fidelity bonds have not exceeded coverage in any of the past three fiscal years.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 12 - RISK MANAGEMENT (Continued)

The following is a summary of the insurance policies carried by the District as of June 30, 2019:

Company Names	Insurance Program Type of Coverage	Limits	Deductibles
Great American Excess & Surplus Company	Excess liability	\$10,000,000	None
Alliant Property Insurance Program (APIP)	Special form property	179,925,291	\$25,000
Illinois Union Insurance Company (APIP)	Public entity pollution liability (claims made & reported)	25,000,000	None
Lloyd's of London Beazley Syndicate	Cyber liability coverage	2,000,000	None
Travelers Property and Casualty	Public official bond	100,000	None
National Union Fire Insurance Co.	ACIP CSRMA master crime policy	2,000,000	2,500
Safety National Casualty Corporation	Excess workers' compensation employers' liability	Statutory	None
Travelers Insurance Company	ID fraud master policy identify theft	25,000	None
Lloyd's of London Beazley	Deadly Weapons response	500,000	None
<u>Pooled Insurance Program</u>			
CSRMA Pooled Liability	Errors & omissions and employment practices liability	15,500,000	100,000
Munich American Reinsurance Co.			
CSRMA Pooled Workers' Compensation	Workers' compensation employers' liability	750,000	None

Prior to July 1, 1994, the District was self-insured for workers' compensation and will continue to be responsible for any claims existing as of that date.

Claims and judgments, including provision for claims incurred but not reported, are recorded when a loss is deemed probable of assertion and the amount of the loss is reasonably determinable. As discussed above, the District has coverage for such claims, but it had retained the risk for the deductible or uninsured portion of these claims.

The District's liability for uninsured claims is limited to workers' compensation and general liability claims, as discussed above, and was estimated by a third party claims administrator based on prior years claims experience as follows:

	2019	2018
Balance at July 1	\$330,461	\$325,225
Net change in liability for claims and claims incurred but not reported	672,863	466,660
Claims paid	(586,815)	(461,424)
Balance at June 30	<u><u>\$416,509</u></u>	<u><u>\$330,461</u></u>

The District has not exceeded its insurance coverage limits in any of the last three years. The District liability is included in accrued expenses on the financial statements.

DUBLIN SAN RAMON SERVICES DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 13 - COMMITMENTS AND CONTINGENT LIABILITIES

The District purchases water from the Alameda County Flood Control and Water Conservation District (Zone 7) under a thirty-year contract, which expires August 23, 2024. Under the terms of the contract, subject to various exceptions, the District is required to purchase all of its water from Zone 7. During fiscal year ended June 30, 2019, the District's water purchases from Zone 7 amounted to \$13,679,135.

The District is a defendant in a number of lawsuits, which have arisen in the normal course of business. In the opinion of the District, these actions when finally adjudicated will not have a material adverse effect on the financial position of the District.

The District operates a Dedicated Land Disposal site upon which the District processes biosolids produced by the District's wastewater treatment plant. On August 8, 2007, the San Francisco Bay Regional Water Quality Control Board issued Waste Discharge Requirements, which require the District to perform corrective actions for known and reasonably foreseeable releases from the Dedicated Land Disposal site. At this time, the Regional Board and the District expect that the most likely corrective action, if any is needed, would be related to the potential impact to groundwater quality and resulting closure and post-closure activities. The District prepared an analysis in December 2007 to determine the estimated costs of these corrective actions which comprise drilling two extraction wells and constructing a conveyance pipeline for discharge of potentially impacted ground water into the District's collection system. The Study also included estimated costs of operation, maintenance and monitoring of the above facilities for a ten year period after closure of the site which is expected to occur within thirty to fifty years. Actual closure and post-closure care costs may be higher, lower, or even not required due to inflation variances, changes in technology, or changes in State or Federal regulations.

The present value of these closure and post closure costs, discounted at 5 percent amounted to \$1,726,226 as of June 30, 2019. The District is required by State and federal laws and regulations to make annual funding contributions to finance closure and post-closure care. The District is in compliance with these requirements for the year ended June 30, 2019 with the establishment of the fully-funded liability for this purpose.

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DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2019

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – COST SHARING MULTIPLE EMPLOYER PLAN

Measurement Date	2018	2017	2016	2015
Proportion of the net pension liability	0.262289%	0.263435%	0.149748%	0.185007%
Proportionate share of the net pension liability	\$9,884,912	\$10,384,742	\$12,957,811	\$12,698,750
Covered payroll	13,051,223	12,592,116	12,033,906	12,009,479
Proportionate Share of the net pension liability as percentage of covered payroll	75.74%	82.47%	107.68%	105.74%
Plan's Fiduciary net position	94,791,258	90,325,711	76,197,801	72,030,535
Plan Fiduciary net position as a percentage of the total pension liability	90.56%	89.69%	74.06%	78.40%

Notes to schedule:

Benefits changes. The figures above do not include any liability impact that may have resulted from plan changes which occurred after the June 30, 2015 valuation date. This applies to for voluntary benefit changes as well as any offers of two years additional service credit (a.k.a Golden Handshakes).

Changes in assumptions. The discount rate was changed from 7.65 percent (net of administrative expense) to 7.15 percent.

* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

SCHEDULE OF CONTRIBUTIONS (PENSION)

	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$1,859,162	\$1,504,792	\$1,401,296	\$2,120,252	\$1,716,224
Contribution in relation to the actuarially determined contributions	1,859,162	1,504,792	6,401,296	7,120,252	6,716,224
Contributions deficiency (excess)	\$0	\$0	(\$5,000,000)	(\$5,000,000)	(\$5,000,000)
Covered payroll	\$14,277,527	\$13,051,223	\$12,592,116	\$12,033,906	\$12,009,479
Contributions as a percentage of covered-employee payroll	13.02%	11.53%	50.84%	59.17%	55.92%

Notes to Schedule

Valuation date: June 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	(1)
Investment rate of return	7.375% (2)
Mortality	Derived using CalPERS Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Depending on age, service and type of employment

(2) Net of pension plan investment expenses, including inflation

* Fiscal year 2015 was the 1st year of implementation, therefore only five years are shown.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2019

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS

SINGLE EMPLOYER PLAN

Last 10 years*

Measurement Date	6/30/17	6/30/18
Total OPEB Liability		
Service Cost	\$848,840	\$1,020,504
Interest	1,701,163	1,661,164
Differences between expected and actual experience	(3,586,818)	-
Changes in assumptions	4,149,122	-
Benefit payments	(1,080,081)	(1,110,367)
Changes in benefits	-	-
Net change in total OPEB liability	2,032,226	1,571,301
Total OPEB liability - beginning	23,058,823	25,091,049
Total OPEB liability - ending (a)	\$25,091,049	\$26,662,350
OPEB fiduciary net position		
Contributions - employer	\$1,080,081	\$1,212,732
Net investment income	2,232,198	1,880,973
Administrative expense	(11,330)	(12,442)
Other Expenses	-	(30,896)
Benefit payments, including refunds of employee contributions	(1,080,081)	(1,110,367)
Net change in plan fiduciary net position	2,220,868	1,940,000
Plan fiduciary net position - beginning	21,139,640	23,360,508
Plan fiduciary net position - ending (b)	\$23,360,508	\$25,300,508
Net OPEB liability - ending (a)-(b)	\$1,730,541	\$1,361,842
Plan fiduciary net position as a percentage of the total OPEB liability	93%	95%
Covered payroll	\$12,531,924	\$13,112,995
Net OPEB liability as a percentage of covered payroll	13.81%	10.39%

Notes to schedule:

* - Fiscal year 2018 was the first year of implementation.

DUBLIN SAN RAMON SERVICES DISTRICT

Required Supplementary Information For the year ended June 30, 2019

SCHEDULE OF CONTRIBUTIONS

Last 10 years*

Fiscal Year Ended June 30,	2018	2019
Actuarially determined contribution	\$1,212,732	\$1,251,832
Contributions in relation to the actuarially determined contributions	<u>1,212,732</u>	<u>1,251,832</u>
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>
Covered payroll	<u>\$13,112,995</u>	<u>\$14,287,090</u>
Contributions as a percentage of covered payroll	9.25%	8.76%

Notes to Schedule

Valuation date: 7/1/2017

Methods and assumptions used to determine contribution rates:

Actuarial Date	July 1, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Amortization Method	30 Years Closed
Asset Valuation Method	Market value of Assets
Inflation	2.75% per year
Payroll Growth	3.25% per year
Investment Rate of Return	6.5%
Healthcare cost-trend rates	7.5% in 2019, stepping down 0.5% to 5.0% in 2024
Retirement Age	From 50 to 75
Mortality	MacLeod Watts Scale 2017 applied generationally

* - Fiscal year 2018 was the first year of implementation.

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Supplementary Information

**DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
ASSETS					
Current assets:					
Pooled cash	\$3,374,660	\$385,636	(\$154,396)	\$18,612	\$3,624,512
Pooled investments	98,201,959	11,693,768	-	-	109,895,727
Accounts receivable	6,027,733	265,263	621,383	-	6,914,379
Interest receivable	-	-	-	-	-
Deferred capacity reserve fees receivable	45,375	-	-	-	45,375
Prepaid expense	-	-	2,353	-	2,353
Total current assets	107,649,727	12,344,667	469,340	18,612	120,482,346
Non-current assets:					
Capital assets:					
Property, plant and equipment	207,289,465	66,464,394	-	-	273,753,859
Less accumulated depreciation	83,163,154	26,676,974	-	-	109,840,128
Net property, plant and equipment	124,126,311	39,787,420	-	-	163,913,731
Construction in progress	9,809,049	3,065,378	-	-	12,874,427
Total capital assets	133,935,360	42,852,798	-	-	176,788,158
Other assets:					
Deferred capacity reserves receivable - long term	193,449	-	-	-	193,449
Total other assets	193,449	-	-	-	193,449
Total non-current assets	134,128,809	42,852,798	-	-	176,981,607
Total assets	241,778,536	55,197,465	469,340	18,612	297,463,953
Deferred outflows of resources					
Deferred outflows pension related amounts	3,822,847	444,717	-	-	4,267,564
Deferred employer pension contributions	895,124	261,979	-	-	1,157,103
Deferred outflows OPEB related amounts	-	-	-	1,462,061	1,462,061
Deferred employer OPEB contributions	-	-	-	779,140	779,140
Total deferred outflows of resources	\$4,717,971	\$706,696	-	\$2,241,201	\$7,665,868

**DUBLIN SAN RAMON SERVICES DISTRICT
WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
LIABILITIES					
Current liabilities:					
Accounts payable	\$2,401,540	\$161,442	\$241,977	\$ -	\$2,804,959
Contractor bonds and deposits	1,219,572	- -	- -	- -	1,219,572
Accrued expenses	416,509	- -	- -	- -	416,509
Accrued compensated absences	499,841	109,675	227,363	- -	836,879
Current portion of long-term debt	1,740,600	- -	- -	- -	1,740,600
Unearned revenue	45,375	365,452	- -	- -	410,827
Total current liabilities	6,323,437	636,569	469,340	- -	7,429,346
Long term liabilities:					
Long-term debt					
less current portion	28,808,396	- -	- -	- -	28,808,396
Net pension liability	5,067,969	1,415,704	- -	- -	6,483,673
Net OPEB liability	- -	- -	- -	847,610	847,610
DLD remediation reserve	1,726,226	- -	- -	- -	1,726,226
Unearned revenue	193,449	- -	- -	- -	193,449
Total long term liabilities	35,796,040	1,415,704	- -	847,610	38,059,354
Total liabilities	42,119,477	2,052,273	469,340	847,610	45,488,700
Deferred inflows of resources					
Deferred inflows of resources - Pension	2,548,656	473,962	- -	- -	3,022,618
Deferred inflows of resources - OPEB	- -	- -	- -	1,702,512	1,702,512
Total deferred inflows of resources	2,548,656	473,962	- -	1,702,512	4,725,130
NET POSITION					
Net investment in capital assets	103,386,364	42,852,798	- -	- -	146,239,162
Restricted for:					
Expansion	53,260,565	8,766,559	- -	- -	62,027,124
Unrestricted	45,181,445	1,758,569	- -	(290,309)	46,649,705
Total net position	\$201,828,374	\$53,377,926	- -	(\$290,309)	\$254,915,991

DUBLIN SAN RAMON SERVICES DISTRICT
 WASTEWATER OPERATIONS
 COMBINING STATEMENT OF REVENUES AND EXPENSES
 AND CHANGES IN FUND NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2019

	Regional Wastewater Total	Local Wastewater Total	Allocation	Allocation OPEB Fund	Wastewater Total
OPERATING REVENUES					
Wastewater service charges	\$21,457,679	\$3,082,734	\$ -	\$ -	\$24,540,413
Other revenues	1,009,869	400,252	1,156,405	-	2,566,526
Total operating revenues	<u>22,467,548</u>	<u>3,482,986</u>	<u>1,156,405</u>	<u>-</u>	<u>27,106,939</u>
OPERATING EXPENSES					
Personnel	7,580,682	2,292,675	3,525,031	(85,352)	13,313,036
Materials	2,704,492	129,267	110,028	-	2,943,787
Contractual services	11,427,239	334,637	710,351	-	12,472,227
Other	87,267	22,002	44,048	-	153,317
Overhead Charges	2,437,776	795,277	(3,233,053)	-	-
Depreciation	5,969,456	1,240,690	-	-	7,210,146
Total operating expenses	<u>30,206,912</u>	<u>4,814,548</u>	<u>1,156,405</u>	<u>(85,352)</u>	<u>36,092,513</u>
OPERATING INCOME (LOSS)	<u>(7,739,364)</u>	<u>(1,331,562)</u>	<u>-</u>	<u>85,352</u>	<u>(8,985,574)</u>
NONOPERATING REVENUES (EXPENSE)					
Investment income	3,624,488	435,327	-	4,589	4,064,404
Gain (Loss) on sale of assets	1,720	1,720	-	-	3,440
Total non-operating revenues (expense), net	<u>3,626,208</u>	<u>437,047</u>	<u>-</u>	<u>4,589</u>	<u>4,067,844</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(4,113,156)</u>	<u>(894,515)</u>	<u>-</u>	<u>89,941</u>	<u>(4,917,730)</u>
Non-cash contributions	-	994,000	-	-	994,000
Capital contributions - capacity reserve fees	13,352,592	1,520,512	-	-	14,873,104
Transfers in	9,773,360	1,433,132	-	-	11,206,492
Transfers (out)	(10,911,938)	(1,433,132)	-	-	(12,345,070)
Changes in net position	8,100,858	1,619,997	-	89,941	9,810,796
TOTAL NET POSITION, BEGINNING OF YEAR	<u>193,727,516</u>	<u>51,757,929</u>	<u>-</u>	<u>(380,250)</u>	<u>245,105,195</u>
TOTAL NET POSITION, END OF YEAR	<u>\$201,828,374</u>	<u>\$53,377,926</u>	<u>-</u>	<u>(\$290,309)</u>	<u>\$254,915,991</u>

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**DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$253,299	\$273,517	\$1,023,864	\$1,823,980	\$3,374,660
Pooled investments	7,303,654	8,679,698	30,829,891	51,388,716	98,201,959
Accounts receivable	5,200,350	-	217,333	610,050	6,027,733
Interest receivable	-	-	-	-	-
Deferred capacity reserve fees receivable	-	-	11,920	33,455	45,375
Total current assets	12,757,303	8,953,215	32,083,008	53,856,201	107,649,727
Non-current assets:					
Capital assets:					
Property, plant and equipment	173,803,731	-	-	33,485,734	207,289,465
Less accumulated depreciation	70,606,336	-	-	12,556,818	83,163,154
Net property, plant and equipment	103,197,395	-	-	20,928,916	124,126,311
Land and construction in progress	56,014	-	4,252,913	5,500,122	9,809,049
Total capital assets	103,253,409	-	4,252,913	26,429,038	133,935,360
Other assets:					
Deferred capacity reserves receivable - long term	-	-	50,819	142,630	193,449
Total other assets	-	-	50,819	142,630	193,449
Total non-current assets	103,253,409	-	4,303,732	26,571,668	134,128,809
Total assets	116,010,712	8,953,215	36,386,740	80,427,869	241,778,536
Deferred outflows of resources					
Deferred outflows pension related amounts	3,786,606	-	-	36,241	3,822,847
Deferred employer pension contributions	888,745	-	-	6,379	895,124
Total deferred outflows of resources	\$4,675,351	-	-	\$42,620	\$4,717,971

**DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
LIABILITIES					
Current liabilities:					
Accounts payable	\$1,417,607	\$ -	\$485,026	\$498,907	\$2,401,540
Contractor bonds and deposits	1,170,846	-	-	48,726	1,219,572
Accrued expenses	416,509	-	-	-	416,509
Accrued compensated absences	497,493	-	-	2,348	499,841
Current portion of long-term debt	318,144	-	-	1,422,456	1,740,600
Unearned revenue	-	-	11,920	33,455	45,375
Total current liabilities	3,820,599	-	496,946	2,005,892	6,323,437
Long term liabilities:					
Long-term debt					
less current portion	5,265,552	-	-	23,542,844	28,808,396
Net pension liability	5,032,886	-	-	35,083	5,067,969
DLD remediation reserve	1,726,226	-	-	-	1,726,226
Unearned revenue	-	-	50,819	142,630	193,449
Total long term liabilities	12,024,664	-	50,819	23,720,557	35,796,040
Total liabilities	15,845,263	-	547,765	25,726,449	42,119,477
Deferred inflows of resources					
Deferred inflows of resources - Pension	2,528,919	-	-	19,737	2,548,656
Total deferred inflows of resources	2,528,919	-	-	19,737	2,548,656
NET POSITION					
Net investment in capital assets	97,669,713	-	4,252,913	1,463,738	103,386,364
Restricted for:					
Expansion	-	-	-	53,260,565	53,260,565
Unrestricted	4,642,168	\$8,953,215	31,586,062	-	45,181,445
Total net position	\$102,311,881	\$8,953,215	\$35,838,975	\$54,724,303	\$201,828,374

**DUBLIN SAN RAMON SERVICES DISTRICT
REGIONAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	Regional Wastewater Enterprise	Regional Wastewater RSF	Regional Wastewater Replacement	Regional Wastewater Expansion	Total
OPERATING REVENUES					
Wastewater service charges	\$21,457,679	\$ -	\$ -	\$ -	\$21,457,679
Other revenues	963,536	-	3,270	43,063	1,009,869
Total operating revenues	22,421,215	-	3,270	43,063	22,467,548
OPERATING EXPENSES					
Personnel	7,534,882	-	-	45,800	7,580,682
Materials	2,656,299	-	47,916	277	2,704,492
Contractual services	3,954,160	-	396,626	7,076,453	11,427,239
Other	200,004	-	(112,737)	-	87,267
Overhead Charges	2,412,323	-	-	25,453	2,437,776
Depreciation	4,295,214	-	-	1,674,242	5,969,456
Total operating expenses	21,052,882	-	331,805	8,822,225	30,206,912
OPERATING INCOME (LOSS)	1,368,333	-	(328,535)	(8,779,162)	(7,739,364)
NONOPERATING REVENUES (EXPENSE)					
Investment income	420,152	297,004	1,039,086	1,868,246	3,624,488
Gain(Loss) on sale of assets	1,720	-	-	-	1,720
Total non-operating revenues	421,872	297,004	1,039,086	1,868,246	3,626,208
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,790,205	297,004	710,551	(6,910,916)	(4,113,156)
Capital contributions - capacity reserve fees	-	-	2,630,187	10,722,405	13,352,592
Residual equity transfer	12,030,612	-	(2,027,671)	(10,002,941)	-
Transfers in	-	3,403,186	5,569,903	800,271	9,773,360
Transfers (out)	(8,262,035)	(2,649,903)	-	-	(10,911,938)
Changes in net position	5,558,782	1,050,287	6,882,970	(5,391,181)	8,100,858
TOTAL NET POSITION, BEGINNING OF YEAR	96,753,099	7,902,928	28,956,005	60,115,484	193,727,516
TOTAL NET POSITION, END OF YEAR	\$102,311,881	\$8,953,215	\$35,838,975	\$54,724,303	\$201,828,374

DUBLIN SAN RAMON SERVICES DISTRICT
LOCAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019

	Local Wastewater Enterprise	Local Wastewater RSF	Local Wastewater Replacement	Local Wastewater Expansion	Total
ASSETS					
Current assets:					
Pooled cash	\$29,278	\$ -	\$193,214	\$163,144	\$385,636
Pooled investments	885,680	- -	5,865,174	4,942,914	11,693,768
Accounts receivable	265,263	- -	- -	- -	265,263
Due from Other Funds - Current	- -	- -	- -	833,333	833,333
Total current assets	<u>1,180,221</u>	<u>- -</u>	<u>6,058,388</u>	<u>5,939,391</u>	<u>13,178,000</u>
Non-current assets:					
Capital assets:					
Property, plant and equipment	66,464,394	- -	- -	- -	66,464,394
Less accumulated depreciation	26,676,974	- -	- -	- -	26,676,974
Net property, plant and equipment	39,787,420	- -	- -	- -	39,787,420
Land and construction in progress	850,893	- -	1,363,833	850,652	3,065,378
Total capital assets	<u>40,638,313</u>	<u>- -</u>	<u>1,363,833</u>	<u>850,652</u>	<u>42,852,798</u>
Other assets:					
Due from Other Funds - Long term	- -	- -	- -	3,333,334	3,333,334
Total other assets	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>3,333,334</u>	<u>3,333,334</u>
Total non-current assets	<u>40,638,313</u>	<u>- -</u>	<u>1,363,833</u>	<u>4,183,986</u>	<u>42,852,798</u>
Total assets	<u>41,818,534</u>	<u>- -</u>	<u>7,422,221</u>	<u>10,123,377</u>	<u>56,030,798</u>
Deferred outflows of resources					
Deferred outflows pension related amounts	272,328	- -	- -	172,389	444,717
Deferred employer pension contributions	217,359	- -	- -	44,620	261,979
Total deferred outflows of resources	<u>489,687</u>	<u>- -</u>	<u>- -</u>	<u>217,009</u>	<u>706,696</u>
LIABILITIES					
Current liabilities:					
Accounts payable	131,275	- -	13,716	16,451	161,442
Accrued compensated absences	97,692	- -	- -	11,983	109,675
Due to Other Funds - Current	- -	- -	833,333	- -	833,333
Unearned revenue	- -	- -	- -	365,452	365,452
Total current liabilities	<u>228,967</u>	<u>- -</u>	<u>847,049</u>	<u>393,886</u>	<u>1,469,902</u>
Long term liabilities:					
Due to Other Funds - Long term	- -	- -	3,333,334	- -	3,333,334
Net pension liability	1,204,661	- -	- -	211,043	1,415,704
Total long term liabilities	<u>1,204,661</u>	<u>- -</u>	<u>3,333,334</u>	<u>211,043</u>	<u>4,749,038</u>
Total liabilities	<u>1,433,628</u>	<u>- -</u>	<u>4,180,383</u>	<u>604,929</u>	<u>6,218,940</u>
Deferred inflows of resources					
Deferred inflows pension related amounts	355,716	- -	- -	118,246	473,962
Total deferred inflows of resources	<u>355,716</u>	<u>- -</u>	<u>- -</u>	<u>118,246</u>	<u>473,962</u>
NET POSITION					
Net investment in capital assets	40,638,313	- -	1,363,833	850,652	42,852,798
Restricted for:					
Expansion	- -	- -	- -	8,766,559	8,766,559
Unrestricted	(119,436)	- -	1,878,005	- -	1,758,569
Total net position	<u>\$40,518,877</u>	<u>- -</u>	<u>\$3,241,838</u>	<u>\$9,617,211</u>	<u>\$53,377,926</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
LOCAL WASTEWATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	Local Wastewater Enterprise	Local Wastewater RSF	Local Wastewater Replacement	Local Wastewater Expansion	Total
OPERATING REVENUES					
Wastewater service charges	\$3,082,734	\$ -	\$ -	\$ -	\$3,082,734
Other revenues	4,900	-	-	395,352	400,252
Total operating revenues	3,087,634	-	-	395,352	3,482,986
OPERATING EXPENSES					
Personnel	1,785,472	-	-	507,203	2,292,675
Materials	114,739	-	12,839	1,689	129,267
Contractual services	176,924	-	60,832	96,881	334,637
Other	22,002	-	-	-	22,002
Overhead charges	662,817	-	-	132,460	795,277
Depreciation	1,240,690	-	-	-	1,240,690
Total operating expenses	4,002,644	-	73,671	738,233	4,814,548
OPERATING INCOME (LOSS)	(915,010)	-	(73,671)	(342,881)	(1,331,562)
NONOPERATING REVENUES					
Investment income	(2,222)	16,981	261,275	159,293	435,327
Gain(Loss) on sale of assets	1,720	-	-	-	1,720
Total non-operating revenues	(502)	16,981	261,275	159,293	437,047
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	(915,512)	16,981	187,604	(183,588)	(894,515)
Non-cash contributions	994,000	-	-	-	994,000
Capital contributions - capacity reserve fees	-	-	1,091,368	429,144	1,520,512
Residual equity transfer	8,655,944	-	(8,655,944)	-	-
Transfers in	462,199	-	-	970,933	1,433,132
Transfers (out)	-	(462,199)	(970,933)	-	(1,433,132)
Changes in net position	9,196,631	(445,218)	(8,347,905)	1,216,489	1,619,997
TOTAL NET POSITION, BEGINNING OF YEAR	31,322,246	445,218	11,589,743	8,400,722	51,757,929
TOTAL NET POSITION, END OF YEAR	\$40,518,877	-	\$3,241,838	\$9,617,211	\$53,377,926

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**DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Water Total	Dougherty Valley Asmnt Dist	Allocation Allocation	Allocation OPEB Fund	Total
ASSETS					
Current assets:					
Pooled cash	\$2,615,769	\$28,790	(\$93,669)	\$11,291	\$2,562,181
Pooled investments	83,109,034	877,445	-	-	83,986,479
Restricted Investments	111,906	-	-	-	111,906
Accounts receivable	6,894,766	-	376,983	-	7,271,749
Interest receivable	-	-	-	-	-
Prepaid expenses	-	-	1,427	-	1,427
 Total current assets	 92,731,475	 906,235	 284,741	 11,291	 93,933,742
Non-current assets:					
Capital assets:					
Property, plant and equipment	196,570,009	-	-	-	196,570,009
Less accumulated depreciation	64,169,682	-	-	-	64,169,682
 Net property, plant and equipment	 132,400,327	 -	 -	 -	 132,400,327
Land and construction in progress	22,222,086	-	-	-	22,222,086
 Total capital assets	 154,622,413	 -	 -	 -	 154,622,413
 Total non-current assets	 154,622,413	 -	 -	 -	 154,622,413
 Total assets	 247,353,888	 906,235	 284,741	 11,291	 248,556,155
Deferred outflows of resources					
Deferred outflows pension related amounts	2,722,113	-	-	-	2,722,113
Deferred employer pension contributions	702,059	-	-	-	702,059
Deferred outflows OPEB related amounts	-	-	-	887,009	887,009
Deferred employer OPEB contributions	-	-	-	472,692	472,692
 Total deferred outflows of resources	 \$3,424,172	 -	 -	 \$1,359,701	 \$4,783,873

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
LIABILITIES					
Current liabilities:					
Accounts payable	\$3,317,568	\$ -	\$146,803	\$ -	\$3,464,371
Contractor bonds and deposits	672,059	- -	- -	- -	672,059
Accrued compensated absences	327,912	- -	137,938	- -	465,850
Interest payable	611,172	- -	- -	- -	611,172
Bonds payable - current portion	<u>420,000</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>420,000</u>
Total current liabilities	<u>5,348,711</u>	<u>- -</u>	<u>284,741</u>	<u>- -</u>	<u>5,633,452</u>
Long term liabilities:					
Bonds payable - less current portion	32,760,000	- -	- -	- -	32,760,000
Net pension liability	3,401,239	- -	- -	- -	3,401,239
Net OPEB liability	- -	- -	- 514,232	514,232	514,232
Unearned revenue	<u>4,644,771</u>	<u>- -</u>	<u>- -</u>	<u>- -</u>	<u>4,644,771</u>
Total long term liabilities	<u>40,806,010</u>	<u>- -</u>	<u>- 514,232</u>	<u>514,232</u>	<u>41,320,242</u>
Total liabilities	<u>46,154,721</u>	<u>- -</u>	<u>284,741</u>	<u>514,232</u>	<u>46,953,694</u>
Deferred inflows of resources					
Deferred inflows of resources - Pension	1,764,042	- -	- -	- -	1,764,042
Deferred inflows of resources - OPEB	- -	- -	- 1,032,887	1,032,887	1,032,887
Total deferred inflows of resources	<u>1,764,042</u>	<u>- -</u>	<u>- 1,032,887</u>	<u>1,032,887</u>	<u>2,796,929</u>
NET POSITION					
Net investment in capital assets	121,442,413	- -	- -	- -	121,442,413
Restricted for:					
Expansion	23,912,900	- -	- -	- -	23,912,900
Assessment district	- -	906,235	- -	- -	906,235
Unrestricted	<u>57,503,984</u>	<u>- -</u>	<u>- (176,127)</u>	<u>(176,127)</u>	<u>57,327,857</u>
Total net position	<u>\$202,859,297</u>	<u>\$906,235</u>	<u>- -</u>	<u>(\$176,127)</u>	<u>\$203,589,405</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER OPERATIONS
COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION
FOR THE YEAR ENDED JUNE 30, 2019**

	Water Total	Dougherty Valley Asmnt Dist	Allocation	Allocation OPEB Fund	Total
OPERATING REVENUES					
Water sales	\$30,452,244	\$ -	\$ -	\$ -	\$30,452,244
Other revenues	2,547,551	1,576,112	701,572	-	4,825,235
Total operating revenues	<u>32,999,795</u>	<u>1,576,112</u>	<u>701,572</u>	<u>-</u>	<u>35,277,479</u>
OPERATING EXPENSES					
Personnel	6,249,859	-	2,138,579	(50,704)	8,337,734
Materials	15,409,311	-	66,753	-	15,476,064
Contractual services	6,832,261	1,804,794	430,959	-	9,068,014
Other	197,858	-	26,723	-	224,581
Overhead charges	1,961,442	-	(1,961,442)	-	-
Depreciation	4,331,575	-	-	-	4,331,575
Total operating expenses	<u>34,982,306</u>	<u>1,804,794</u>	<u>701,572</u>	<u>(50,704)</u>	<u>37,437,968</u>
OPERATING INCOME (LOSS)	<u>(1,982,511)</u>	<u>(228,682)</u>	<u>-</u>	<u>50,704</u>	<u>(2,160,489)</u>
NONOPERATING REVENUES (EXPENSE)					
Investment income	3,031,878	37,577	-	2,782	3,072,237
Gain on sale of assets	2,293	-	-	-	2,293
Interest (expense)	(1,467,175)	-	-	-	(1,467,175)
Total non-operating revenues (expenses), net	<u>1,566,996</u>	<u>37,577</u>	<u>-</u>	<u>2,782</u>	<u>1,607,355</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(415,515)</u>	<u>(191,105)</u>	<u>-</u>	<u>53,486</u>	<u>(553,134)</u>
Non-cash contributions	1,366,000	-	-	-	1,366,000
Capital contributions - capacity reserve fees	12,794,280	-	-	-	12,794,280
Transfers in	6,414,578	-	-	-	6,414,578
Transfers (out)	(5,276,000)	-	-	-	(5,276,000)
Changes in net position	14,883,343	(191,105)	-	53,486	14,745,724
TOTAL NET POSITION, BEGINNING OF YEAR	<u>187,975,954</u>	<u>1,097,340</u>	<u>-</u>	<u>(229,613)</u>	<u>188,843,681</u>
NET POSITION, END OF YEAR	<u>\$202,859,297</u>	<u>\$906,235</u>	<u>\$ -</u>	<u>(\$176,127)</u>	<u>\$203,589,405</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
ASSET					
Current assets:					
Pooled cash	\$327,228	\$477,916	\$1,012,132	\$798,493	\$2,615,769
Pooled investments	9,910,420	14,495,228	30,685,462	28,017,924	83,109,034
Cash in Escrow	-	-	-	111,906	111,906
Accounts receivable	6,740,127	2,701	-	151,938	6,894,766
Interest receivable	-	-	-	-	-
Total current assets	<u>16,977,775</u>	<u>14,975,845</u>	<u>31,697,594</u>	<u>29,080,261</u>	<u>92,731,475</u>
Non-current assets:					
Capital assets:					
Property, plant and equipment	172,569,223	-	-	24,000,786	196,570,009
Less accumulated depreciation	59,193,909	-	-	4,975,773	64,169,682
Net property, plant and equipment	<u>113,375,314</u>	<u>-</u>	<u>-</u>	<u>19,025,013</u>	<u>132,400,327</u>
Land and construction in progress	6,806,038	-	12,288,966	3,127,082	22,222,086
Total capital assets	<u>120,181,352</u>	<u>-</u>	<u>12,288,966</u>	<u>22,152,095</u>	<u>154,622,413</u>
Total non-current assets	<u>120,181,352</u>	<u>-</u>	<u>12,288,966</u>	<u>22,152,095</u>	<u>154,622,413</u>
Total assets	<u>137,159,127</u>	<u>14,975,845</u>	<u>43,986,560</u>	<u>51,232,356</u>	<u>247,353,888</u>
Deferred outflows of resources					
Deferred outflows pension related amounts	2,426,995	-	-	295,118	2,722,113
Deferred employer pension contributions	640,139	-	-	61,920	702,059
Total deferred outflows of resources	<u>3,067,134</u>	<u>-</u>	<u>-</u>	<u>357,038</u>	<u>3,424,172</u>
LIABILITIES					
Current liabilities:					
Accounts payable	3,526,480	-	66,653	(275,565)	3,317,568
Contractor bonds and deposits	672,059	-	-	-	672,059
Accrued compensated absences	314,277	-	-	13,635	327,912
Interest Payable	-	-	-	611,172	611,172
Bonds payable - current portion	-	-	-	420,000	420,000
Total current liabilities	<u>4,512,816</u>	<u>-</u>	<u>66,653</u>	<u>769,242</u>	<u>5,348,711</u>
Long term liabilities:					
Bonds payable - less current portion	-	-	-	32,760,000	32,760,000
Net pension liability	3,060,147	-	-	341,092	3,401,239
Unearned revenue	-	-	-	4,644,771	4,644,771
Total long term liabilities	<u>3,060,147</u>	<u>-</u>	<u>-</u>	<u>37,745,863</u>	<u>40,806,010</u>
Total liabilities	<u>7,572,963</u>	<u>-</u>	<u>66,653</u>	<u>38,515,105</u>	<u>46,154,721</u>
Deferred inflows of resources					
Deferred inflows of resources - Pension	1,574,748	-	-	189,294	1,764,042
Total deferred inflows of resources	<u>1,574,748</u>	<u>-</u>	<u>-</u>	<u>189,294</u>	<u>1,764,042</u>
NET POSITION					
Net investment in capital assets	120,181,352	-	12,288,966	(11,027,905)	121,442,413
Restricted for:					
Expansion	-	-	-	23,912,900	23,912,900
Unrestricted	10,897,198	14,975,845	31,630,941	-	57,503,984
Total net position	<u>\$131,078,550</u>	<u>\$14,975,845</u>	<u>\$43,919,907</u>	<u>\$12,884,995</u>	<u>\$202,859,297</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
WATER FUNDS**
**COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION**
FOR THE YEAR ENDED JUNE 30, 2019

	Water Enterprise	Water RSF	Water Replacement	Water Expansion	Total
OPERATING REVENUES					
Water sales	\$30,452,244	\$ -	\$ -	\$ -	\$30,452,244
Other revenues	670,751	811,258	9,782	1,055,760	2,547,551
Total operating revenues	31,122,995	811,258	9,782	1,055,760	32,999,795
OPERATING EXPENSES					
Personnel	5,591,211	-	-	658,648	6,249,859
Materials	14,993,898	-	(12,347)	427,760	15,409,311
Contractual services	3,997,277	-	194,146	2,640,838	6,832,261
Other	149,894	46,214	-	1,750	197,858
Overhead Charges	1,775,998	-	-	185,444	1,961,442
Depreciation	3,746,190	-	-	585,385	4,331,575
Total operating expenses	30,254,468	46,214	181,799	4,499,825	34,982,306
OPERATING INCOME (LOSS)	868,527	765,044	(172,017)	(3,444,065)	(1,982,511)
NONOPERATING REVENUES (EXPENSE)					
Investment income	369,708	534,734	1,093,962	1,033,474	3,031,878
Gain on sale of assets	2,293	-	-	-	2,293
Interest Expense	-	-	-	(1,467,175)	(1,467,175)
Total non-operating revenues (expenses)	372,001	534,734	1,093,962	(433,701)	1,566,996
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	1,240,528	1,299,778	921,945	(3,877,766)	(415,515)
Non-cash contributions	1,366,000	-	-	-	1,366,000
Capital contributions - capacity reserve fees	-	-	3,920,991	8,873,289	12,794,280
Residual equity transfer	732,081	-	(679,161)	(52,920)	-
Transfers in	1,138,578	-	4,601,000	675,000	6,414,578
Transfers (out)	(5,276,000)	-	-	-	(5,276,000)
Changes in net position	(798,813)	1,299,778	8,764,775	5,617,603	14,883,343
TOTAL NET POSITION, BEGINNING OF YEAR	131,877,363	13,676,067	35,155,132	7,267,392	187,975,954
TOTAL NET POSITION, END OF YEAR	\$131,078,550	\$14,975,845	\$43,919,907	\$12,884,995	\$202,859,297

**DUBLIN SAN RAMON SERVICES DISTRICT
ALLOCATIONS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019**

	<u>Administrative Cost Center</u>	<u>OPEB Fund</u>	<u>Total</u>
ASSETS			
Current assets:			
Pooled cash	(\$248,065)	\$29,903	(\$218,162)
Accounts receivable	998,366	-	998,366
Prepaid expense	3,780	-	3,780
Total current assets	<u>754,081</u>	<u>29,903</u>	<u>783,984</u>
Total assets	<u>754,081</u>	<u>29,903</u>	<u>783,984</u>
Deferred outflows of resources			
Deferred outflows OPEB related amounts	-	2,349,070	2,349,070
Deferred employer OPEB contributions	-	1,251,832	1,251,832
Total deferred outflows of resources	<u>-</u>	<u>3,600,902</u>	<u>3,600,902</u>
LIABILITIES			
Current liabilities:			
Accounts payable	388,780	-	388,780
Accrued compensated absences	365,301	-	365,301
Total current liabilities	<u>754,081</u>	<u>-</u>	<u>754,081</u>
Long term liabilities:			
Net OPEB liability	-	1,361,842	1,361,842
Total long term liabilities	<u>-</u>	<u>1,361,842</u>	<u>1,361,842</u>
Total liabilities	<u>754,081</u>	<u>1,361,842</u>	<u>2,115,923</u>
Deferred inflows of resources			
Deferred inflows of resources - OPEB	-	2,735,399	2,735,399
Total deferred inflows of resources	<u>-</u>	<u>2,735,399</u>	<u>2,735,399</u>
NET POSITION			
Unrestricted	-	(466,436)	(466,436)
Total net position	<u>-</u>	<u>(\$466,436)</u>	<u>(\$466,436)</u>

**DUBLIN SAN RAMON SERVICES DISTRICT
ALLOCATIONS**
**COMBINING STATEMENT OF REVENUES AND EXPENSES
AND CHANGES IN FUND NET POSITION**
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Administrative Cost Center</u>	<u>OPEB Fund</u>	<u>Total</u>
OPERATING REVENUES			
Other revenues	<u>\$1,857,978</u>	<u>\$</u>	<u>-</u>
Total operating revenues	<u>1,857,978</u>	<u>-</u>	<u>1,857,978</u>
OPERATING EXPENSES			
Personnel	5,663,610	(136,056)	5,527,554
Materials	176,781	-	176,781
Contractual services	1,141,310	-	1,141,310
Other	70,771	-	70,771
Overhead charges	<u>(5,194,494)</u>	<u>-</u>	<u>(5,194,494)</u>
Total operating expenses	<u>1,857,978</u>	<u>(136,056)</u>	<u>1,721,922</u>
OPERATING INCOME	<u>-</u>	<u>136,056</u>	<u>136,056</u>
NONOPERATING REVENUES			
Investment income	<u>-</u>	<u>7,371</u>	<u>7,371</u>
Total non-operating revenues	<u>-</u>	<u>7,371</u>	<u>7,371</u>
Changes in net position	<u>-</u>	<u>143,427</u>	<u>143,427</u>
TOTAL NET POSITION, BEGINNING OF YEAR	<u>-</u>	<u>(609,863)</u>	<u>(609,863)</u>
TOTAL NET POSITION, END OF YEAR	<u>-</u>	<u>(\$466,436)</u>	<u>(\$466,436)</u>



STATISTICAL SECTION

Statistical Overview

The statistics in this section provide context to help readers understand what the financial statements, note disclosures, and required supplementary information reveal about the District's overall financial health. In contrast to the Financial Section, information in the Statistical Section is not subject to an independent audit.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place.

1. City of Dublin principal employers
2. Demographic and economic indicators

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

1. Changes in net position
2. Total revenue sources
3. Total expense sources
4. Net position by component

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

1. Water by type of customer
2. Principal customers
3. Water and wastewater rates

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's outstanding debt and its ability to issue additional debt in the future.

1. Pledged revenue coverage
2. Outstanding debt by type

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and activities it performs.

1. Wastewater average daily effluent flow
2. Water consumption and connections
3. Authorized full-time equivalent District employees by function/program
4. Capital assets by function/program

Sources: Unless otherwise noted, the information in these schedules is derived from the "Comprehensive Annual Financial Report" for the relevant year.



CITY OF DUBLIN PRINCIPAL EMPLOYERS - Fiscal Year 2018 and Nine Years Prior

Employer	2009		2018 ¹	
	Employees	Rank	Employees	Rank
United States Government AND Federal Correctional Institution	2,100	1	2,100	1
Dublin Unified School District	580	4	1,007	2
Ross Store Headquarters			950	3
County of Alameda	480	6	870	4
Zeiss Meditec	830	2	465	5
City of Dublin	217	8	433	6
Callidus Cloud			410	7
TriNet			343	8
Target	180	10	325	9
De Silva Gates Construction	650	3	300	10
Safeway	400	7		
Micro Dental	200	8		
Avaya	180	10		
Franklin Templeton Investments	200	9		
Micro Dental	550	5		

1. As of October 23, 2019, information for 2019 is not yet available at the time this report was prepared.

Source: City of Dublin, *Comprehensive Annual Financial Report, Fiscal Year ended June 30, 2018*.

Note: Information regarding principal employers for the portions of the City of San Ramon within District boundaries is not readily available. The largest known employer within District boundaries is the San Ramon Valley Unified School District, with full time staffing of 955 (Source: California Department of Education, DataQuest 2017-18, as of October 23, 2019).

DEMOGRAPHIC AND ECONOMIC INDICATORS

Last 10 Calendar Years

Calendar Year	City of Dublin Population ^{2, 4}	Alameda County Personal Income ¹	Alameda County Per Capita Personal Income ¹	City of Dublin Unemployment Rate ³
2010	46,036	\$70,374,092	46,494	7.00%
2011	46,207	75,973,983	49,575	6.40%
2012	46,730	80,530,232	51,746	5.50%
2013	49,932	85,173,987	53,798	4.60%
2014	53,462	90,631,392	56,261	3.70%
2015	55,844	101,370,460	61,879	2.90%
2016	57,349	111,354,955	67,356	2.60%
2017	59,686	118,554,685	71,282	2.70%
2018	63,241	n-a ⁴	n-a ⁴	2.50%
2019	64,577	n-a ⁴	n-a ⁴	2.10%

Calendar Year	City of San Ramon Population ²	Contra Costa County Personal Income ¹	Contra Costa County Per Capita Personal Income ¹	City of San Ramon Unemployment Rate ³
2010	72,148	\$56,111,631	53,293	7.50%
2011	73,111	60,709,126	56,919	7.00%
2012	74,753	66,153,748	61,290	6.10%
2013	76,429	66,728,681	60,885	5.00%
2014	77,270	70,849,779	63,752	4.10%
2015	77,470	74,756,916	66,348	3.30%
2016	78,363	82,204,425	67,356	2.90%
2017	80,550	87,810,279	76,527	3.00%
2018	82,643	n-a ⁴	n-a ⁴	2.50%
2019	83,957	n-a ⁴	n-a ⁴	2.20%

Source

1. U.S. Department of Commerce, Bureau of Economic Analysis, "CAINC1 Personal Income Summary" midyear population estimates
Last updated: March 6, 2019 with revised estimates for 1969-2000
2. State of California, Department of Finance, "E-5 Population and Housing Estimates for Cities, Counties, and the State, January 2011-2019, with 2010 Benchmark"
Released: May 2019
3. State of California, Employment Development Department, Unemployment Rates (Labor Force) (one-year lag)
Last updated: October 2018
4. As of October 23, 2019, data for 2018 and 2019 not yet available

CHANGES IN NET POSITION

Last 10 Fiscal Years

(Accrual basis of accounting, amounts expressed in thousands)

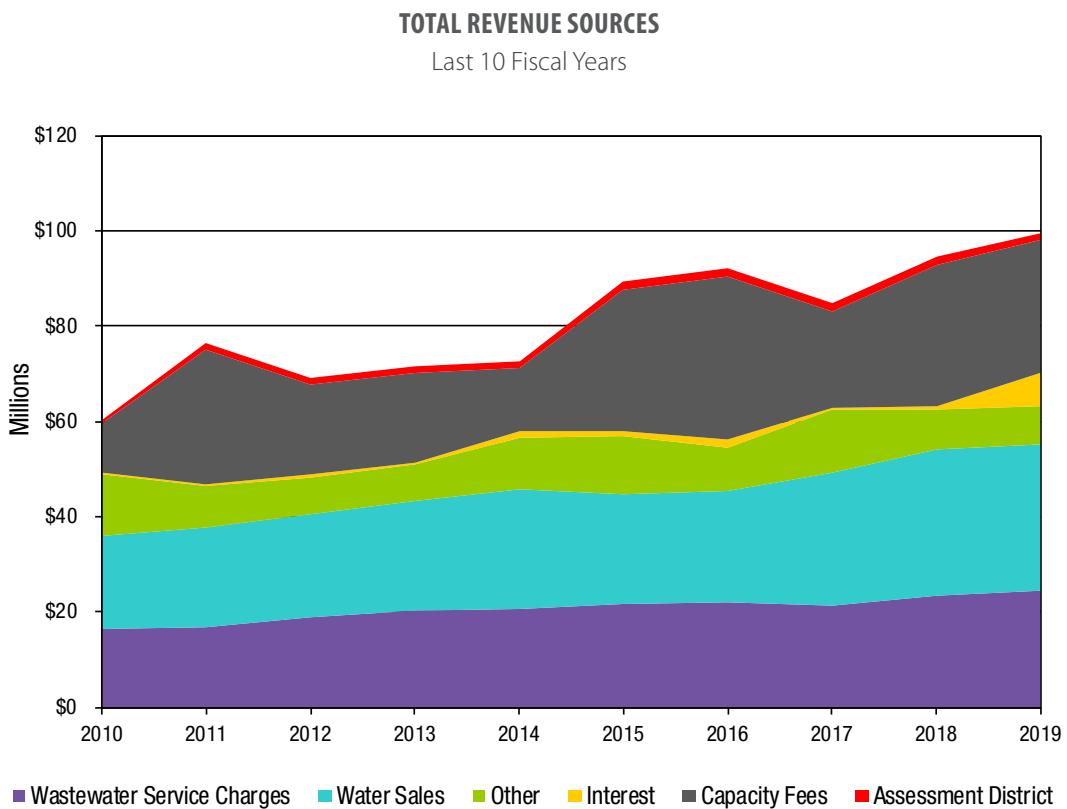
	2010	2011	2012	2013	2014
Operating Revenues					
Water	\$23,320	\$25,644	\$26,239	\$28,557	\$30,576
Wastewater	19,379	19,305	21,073	22,699	22,904
Total operating revenues	\$42,699	\$44,949	\$47,312	\$51,256	\$53,480
Operating Expenses					
Water	23,831	23,017	26,979	26,857	30,994
Wastewater	24,023	24,160	29,657	28,338	28,800
Total operating expenses	\$47,854	\$47,177	\$56,636	\$55,195	\$59,794
Net Operating Revenues (Expenses)	(\$5,155)	(\$2,228)	(\$9,324)	(\$3,939)	(\$6,314)
Non-Operating Revenues (Expenses)					
Interest earnings	408	488	625	149	1,376
Interest expenses	(2,110)	(2,044)	(2,637)	(2,555)	(2,470)
Non-operating revenues (expenses)	(8)	1	0	0	0
Non-cash contributions	6,982	2,525	2,262	1,294	4,735
Capital contributions	10,373	28,393	18,752	18,786	13,094
Total non-operating revenues (expenses)	\$15,645	\$29,363	\$19,002	\$17,674	\$16,735
Change in Net Position	\$10,490	\$27,135	\$9,678	\$13,735	\$10,421

Source: Dublin San Ramon Services District audited financial statements

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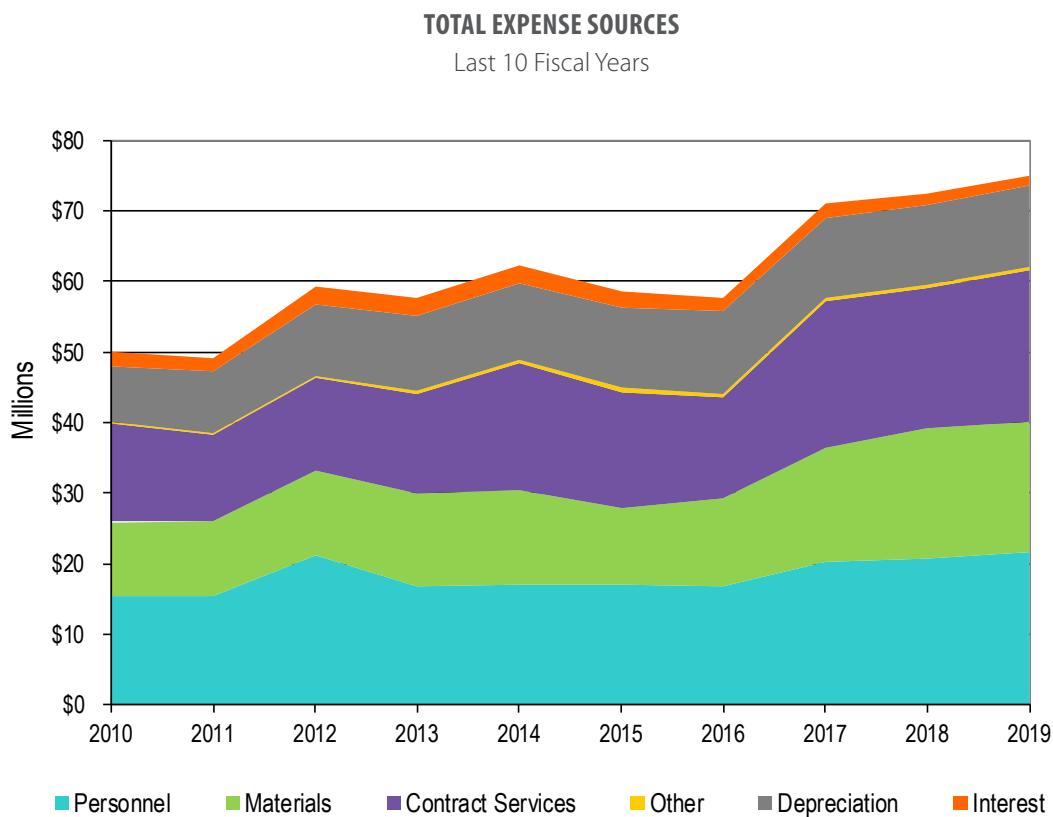
	2015	2016	2017	2018	2019
Operating Revenues					
Water	\$29,043	\$29,627	\$35,293	\$36,063	\$35,277
Wastewater	24,333	24,804	24,316	26,199	27,107
Total operating revenues	\$53,376	\$54,431	\$59,609	\$62,261	\$62,384
Operating Expenses					
Water	27,486	26,147	37,635	39,012	37,438
Wastewater	28,754	29,609	31,435	31,767	36,093
Total operating expenses	\$56,240	\$55,756	\$69,070	\$70,779	\$73,530
Net Operating Revenues (Expenses)	(\$2,864)	(\$1,325)	(\$9,461)	(\$8,518)	(\$11,146)
Non-Operating Revenues (Expenses)					
Interest earnings	958	1,639	354	696	7,137
Interest expenses	(2,362)	(1,929)	(1,918)	(1,712)	(1,467)
Non-operating revenues (expenses)	0	48	(37)	652	6
Non-cash contributions	4,983	1,461	4,485	982	2,360
Capital contributions	29,905	34,462	20,330	29,944	27,667
Total non operating revenues (expenses)	\$33,484	\$35,681	\$23,215	\$30,562	\$35,703
Change in Net Position	\$30,620	\$34,356	\$13,754	\$22,044	\$24,557



REVENUE SOURCES FOR FISCAL YEARS 2010 THROUGH 2019

Fiscal Year Ending	Total	Waste-water Service Charges	Water Sales	Other	Interest	Capacity Fees	Assessment District
2010	\$60,462,212	\$16,408,731	\$19,611,829	\$12,756,898	\$408,371	\$10,373,084	\$903,299
2011	76,356,032	16,884,902	20,891,831	8,516,871	488,302	28,393,312	1,180,814
2012	68,952,117	18,969,087	21,640,712	7,576,565	625,049	18,752,586	1,388,118
2013	71,486,077	20,112,373	23,255,332	7,718,153	149,815	18,786,036	1,464,368
2014	72,685,508	20,772,099	24,992,374	10,945,880	1,376,221	13,093,842	1,505,092
2015	89,223,380	21,547,608	23,186,190	12,083,855	958,042	29,905,253	1,542,432
2016	92,041,190	22,092,217	23,280,944	9,019,081	1,639,420	34,462,453	1,547,074
2017	84,741,940	21,408,029	27,831,941	13,255,892	354,329	20,330,328	1,561,421
2018	94,534,991	23,478,551	30,651,524	8,186,244	695,673	29,944,208	1,578,791
2019	99,554,176	24,540,413	30,452,244	8,143,805	7,136,641	27,667,384	1,613,689

Source: Dublin San Ramon Services District audited financial statements



EXPENSES FOR FISCAL YEARS 2010 THROUGH 2019

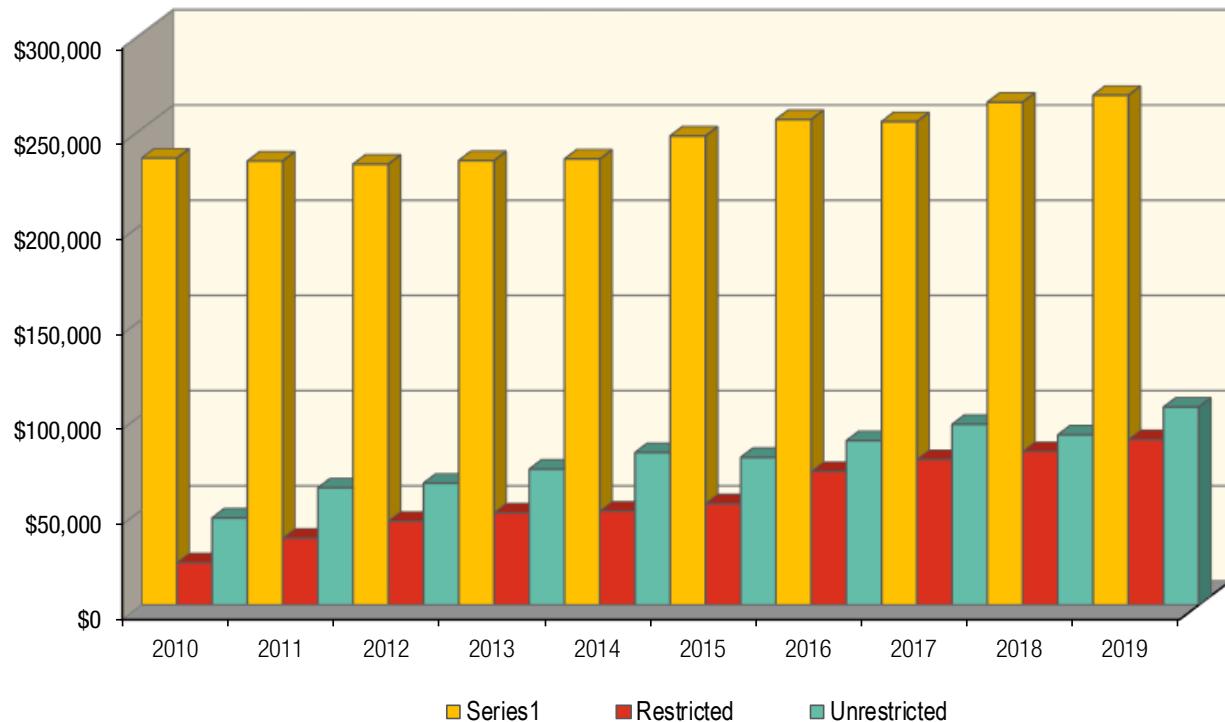
Fiscal Year Ending	Total	Personnel	Materials	Contract Services	Other	Depreciation	Interest
2010	\$49,972,096	\$15,369,761	\$10,551,281	\$13,985,129	\$192,824	\$7,762,616	\$2,110,485
2011	49,221,233	15,378,331	10,748,308	12,196,360	213,390	8,640,393	2,044,451
2012	59,273,573	21,076,414	12,169,667	13,108,236	337,681	9,944,178	2,637,397
2013	57,750,624	16,751,956	13,249,757	14,132,427	301,282	10,760,074	2,555,128
2014	62,264,504	16,929,786	13,532,408	17,983,580	448,169	10,900,456	2,470,105
2015	58,603,008	16,979,110	11,017,393	16,312,937	650,624	11,280,429	2,362,515
2016	57,685,170	16,894,081	12,404,304	14,363,125	487,478	11,607,463	1,928,719
2017	70,988,042	20,186,984	16,271,615	20,729,632	477,539	11,404,287	1,917,985
2018	72,490,743	20,754,356	18,414,001	19,910,203	407,162	11,293,079	1,711,942
2019	74,997,656	21,650,770	18,419,851	21,540,241	377,898	11,541,721	1,467,175

Source: Dublin San Ramon Services District audited financial statements

NET POSITION BY COMPONENT

Last 10 Fiscal Years

(Accrual basis of accounting, amounts expressed in thousands)

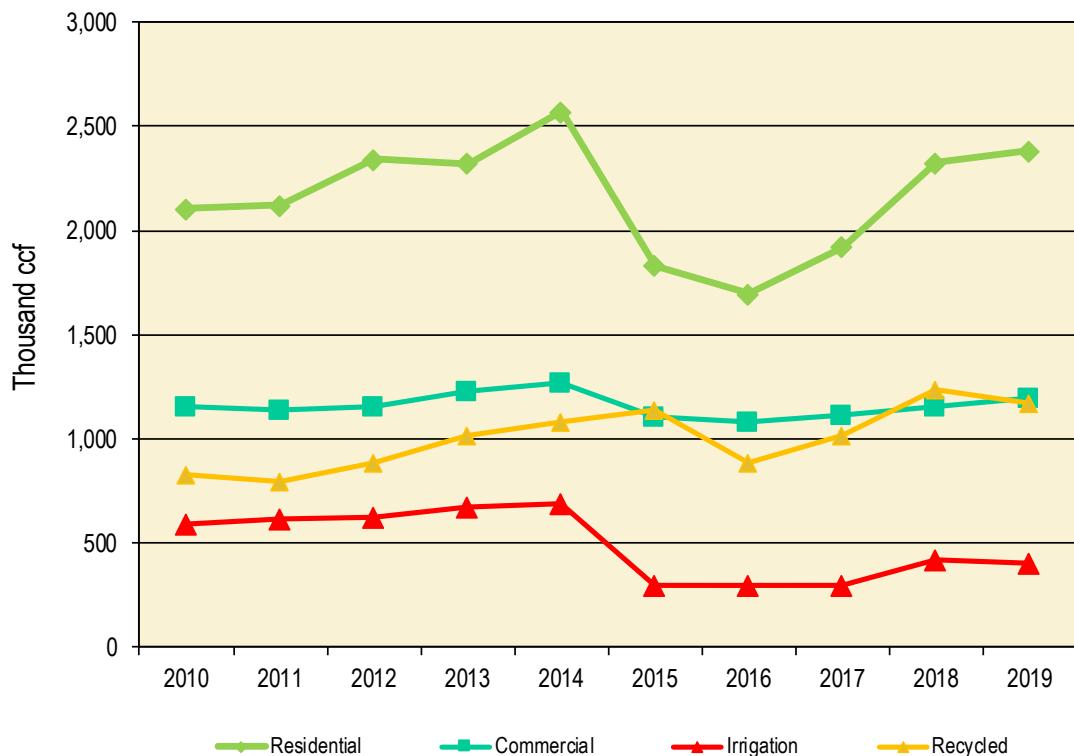


Business-Type Activities	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Net investment in capital assets	\$234,708	\$233,124	\$231,488	\$233,439	\$234,213	\$246,295	\$254,961	\$253,841	\$264,020	\$267,682
Restricted	22,193	35,089	43,991	48,384	49,300	53,210	70,100	76,395	80,572	86,846
Unrestricted	45,731	61,554	63,967	71,358	80,089	77,530	86,331	94,910	89,357	103,978
Total net position	\$302,632	\$329,767	\$339,446	\$353,181	\$363,602	\$377,035	\$411,392	\$425,145	\$433,949	\$458,505

Source: Dublin San Ramon Services District audited financial statements

WATER BY TYPE OF CUSTOMER

Last 10 Fiscal Years (amounts in thousand ccf)



Fiscal Year Ending	Type of Customer				Total
	Residential	Commercial	Irrigation	Recycled	
2009	2,221	1,394	668	775	5,059
2010	2,106	1,158	590	825	4,679
2011	2,121	1,138	614	793	4,666
2012	2,342	1,158	622	888	5,009
2013	2,320	1,231	672	1,018	5,241
2014	2,569	1,267	689	1,082	5,607
2015	1,831	1,106	295	1,136	4,368
2016	1,695	1,080	294	886	3,955
2017	1,921	1,118	298	1,018	4,355
2018	2,327	1,156	424	1,235	5,142
2019	2,384	1,197	400	1,170	5,151

Source: Dublin San Ramon Services District

PRINCIPAL CUSTOMERS

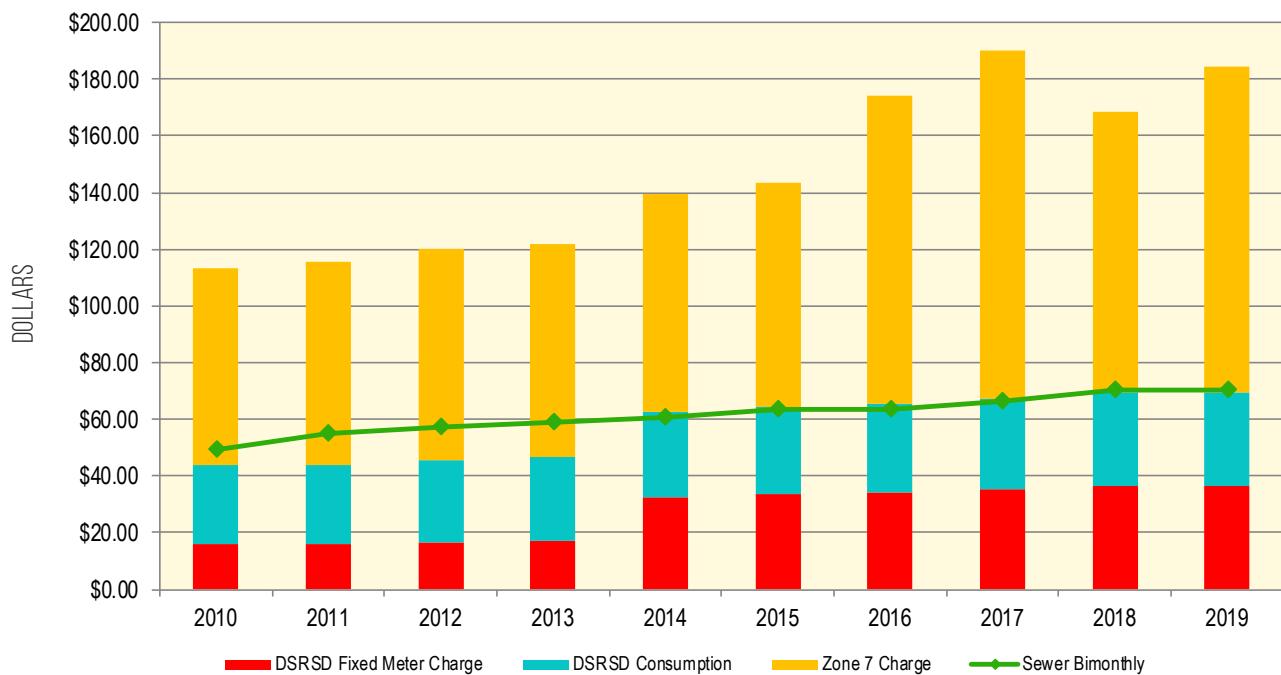
Last 10 Fiscal Years

Customer	2010			2019		
	Annual Billing	Rank	Percent of Total Annual Billings	Annual Billing	Rank	Percent of Total Annual Billings
City of Pleasanton	\$6,992,711	1	19.4%	\$10,151,237	1	18.5%
County of Alameda (Santa Rita Jail)	1,639,519	2	4.6%	1,376,166	2	2.5%
Federal Correction Facility	1,460,040	3	4.1%	1,424,157	3	2.6%
City of San Ramon	687,300	4	1.9%	1,819,661	4	3.3%
City of Dublin	525,252	5	1.5%	1,385,655	5	2.5%
USAG CSTC	490,340	6	1.4%	422,592	6	0.8%
Dublin Ranch Golf Course	489,079	7	1.4%	509,407	7	0.9%
Dublin Unified School District	320,735	8	0.9%	588,210	8	1.1%
San Ramon Valley School District	249,342	9	0.7%	401,074	9	0.7%
Amador Lakes Apartments	232,084	10	0.6%			
Avalon Bay Communities Inc				267,617	10	0.5%
All Others	22,934,158 ¹		63.7%	36,646,882 ¹		66.6%
Total	\$36,020,560		100.0%	\$54,992,658		100.0%

1. Customers included in "All Others" when listed individually make up less than 0.5% of total annual billings

WATER AND WASTEWATER RATES

Last 10 Fiscal Years



Fiscal Year Ending	Water Bimonthly ¹					Wastewater Bimonthly
	DSRSD Fixed Meter Charge	DSRSD Consumption Charge	Zone 7 Charge	33 CCF*	Total Water	
2010	\$16.03	\$27.62	\$69.63	\$97.25	\$113.28	\$49.07
2011	\$16.18	\$27.95	\$71.28	\$99.23	115.41	54.80
2012	\$16.66	\$28.74	\$74.91	\$103.65	120.31	57.51
2013	\$17.12	\$29.73	\$74.91	\$104.64	121.76	59.24
2014	\$32.56	\$29.94	\$76.89	\$106.83	139.39	60.42
2015	\$33.54	\$30.83	\$79.20	\$110.03	143.57	63.73
2016	\$34.31	\$31.39	\$108.57 ¹	\$139.96	174.27	63.73
2017	\$35.23	\$32.18	\$122.76 ²	\$154.94	190.17	66.23
2018	\$36.45	\$33.30	\$98.67 ³	\$131.97	168.42	70.58
2019	\$36.45	\$33.30	\$114.84	\$148.14	184.59	70.58

Notes: Water rates are based on a 5/8-inch meter, which is the standard size for residences

The average water usage for residential customers varies year to year; 33 ccf is used for historical comparisons only.

Bills are calculated based on normal conditions

1. In calendar year 2016, Zone 7 changed from four tier rate to single tier rate and added \$0.57/ccf Temporary Conservation Surcharge

2. In calendar year 2017, Zone 7 restructured rates to include a fixed charge and a volume-based rate and maintained the \$0.57/ccf Temporary Conservation Surcharge.

3. In calendar year 2018, Zone 7 rates included a fixed charge and a volume-based rate and removed the \$0.57/ccf Temporary Conservation Surcharge.

Source: Dublin San Ramon Services District

PLEDGED REVENUE COVERAGE

Last 10 Fiscal Years

Fiscal Year Ending	1997 Revenue Refunding Bonds	2009 Sewer Refunding Bonds	2011 Water Bond	2017 Water Refunding Bonds ¹	2011 LAVWMA Obligation
2010	9.93%	8.75%			
2011		7.54	13.46%		
2012		6.80	2.64		3.39%
2013		7.80	3.95		5.21
2014		7.40	3.33		5.51
2015			4.83		7.23
2016			7.20		7.50
2017			4.48		7.00
2018				9.50% ²	9.20
2019				9.27	12.20

Note: Details regarding current outstanding debt can be found in the notes to the financial statements

1. Net revenues include capacity reserve fees

2. Updated to reflect fiscal year ending 2018 actual instead of estimates from final Official Statement dated December 13, 2017

OUTSTANDING DEBT BY TYPE

Last 10 Fiscal Years

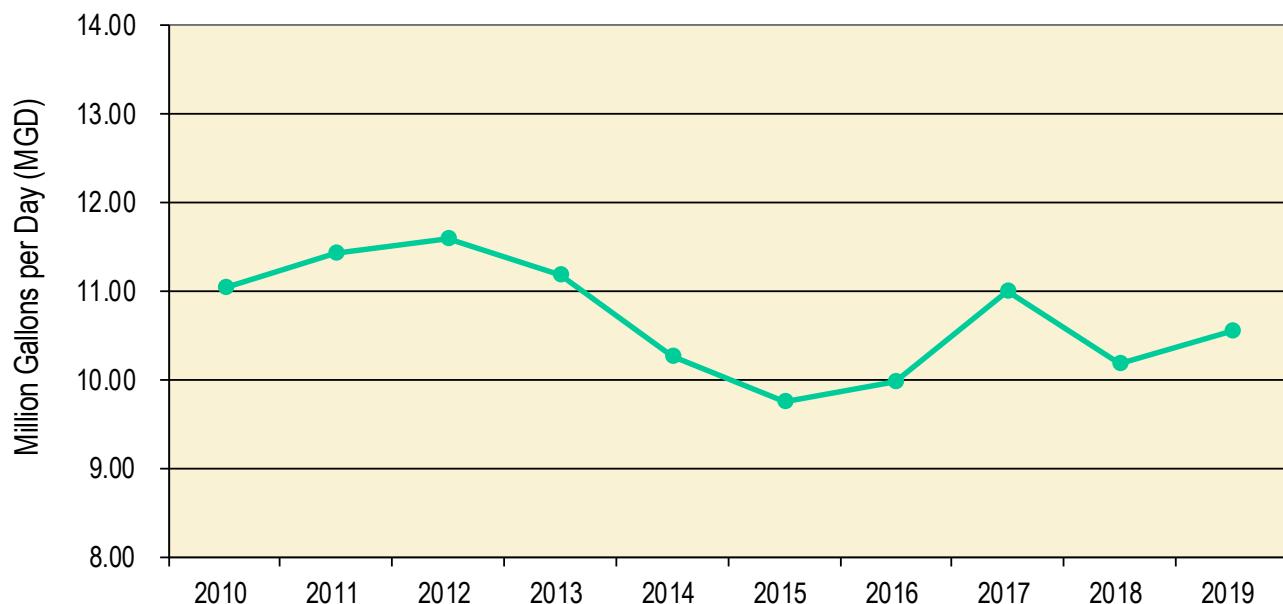
Fiscal Year Ending	Business-Type Activities						Estimated Population Served	Debt per Capita
	Water/Reuse Revenue Bonds	Sewer Refunding Bonds	2011 Water Bonds	Water Refunding Bonds	2011 LAVWMA Obligation	Total		
2010	\$12,390,000	\$17,720,457				\$30,110,457	156,015	193
2011		16,179,635	\$35,620,000			51,799,635	156,515	331
2012		14,570,586	35,620,000		\$40,975,094	91,165,680	157,000	581
2013		12,890,289	35,620,000		39,343,403	87,853,692	157,000	560
2014		11,135,590	35,360,000		38,055,942	84,551,532	159,000	532
2015			35,090,000		36,700,412	71,790,412	171,000	420
2016			34,810,000		35,276,816	70,086,816	173,000	405
2017			34,520,000		33,779,317	68,299,317	178,000	384
2018				\$33,590,000	32,204,024	65,794,024	186,000	354
2019			33,180,000	30,548,995	63,728,995	188,000		339

Note: Debt amounts exclude any premiums, discounts, or other amortization amounts

Source: Dublin San Ramon Services District audited financial statements

WASTEWATER AVERAGE DAILY EFFLUENT FLOW

Last 10 Fiscal Years

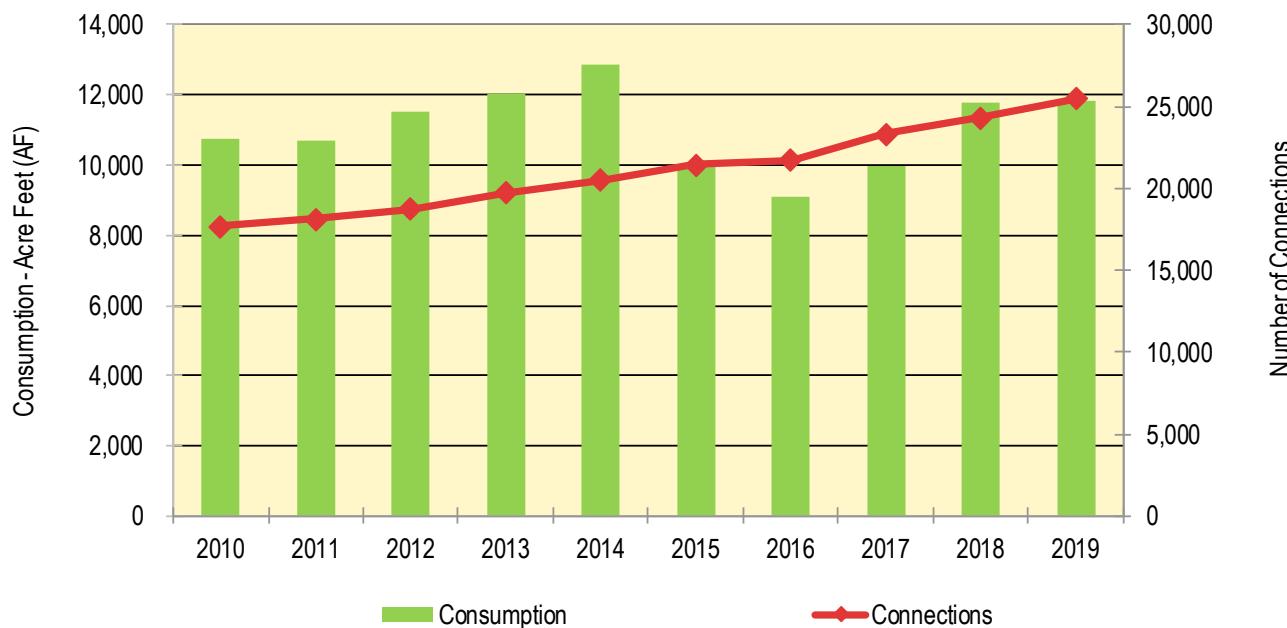


Fiscal Year Ending	Wastewater Avg. Daily Flow (MGD)	Wastewater Total Annual Flow (MG)
2010	11.04	4,039
2011	11.43	4,182
2012	11.60	4,245
2013	11.19	4,083
2014	10.26	3,745
2015	9.75	3,547
2016	9.99	3,646
2017	11.01	4,019
2018	10.19	3,719
2019	10.55	3,852

Source: Dublin San Ramon Services District *Comprehensive Annual Financial Report*

WATER CONSUMPTION AND CONNECTIONS

Last 10 Fiscal Years



Source: Dublin San Ramon Services District

Fiscal Year Ending	Water Consumption (AF)	Number of Connections
2010	10,741	17,681
2011	10,713	18,119
2012	11,500	18,777
2013	12,031	19,754
2014	12,873	20,532
2015	10,027	21,434
2016	9,079	21,722
2017	9,998	23,324
2018	11,804	24,324
2019	11,825	25,521

Source: Dublin San Ramon Services District (includes potable and recycled water).

**AUTHORIZED FULL-TIME EQUIVALENT DISTRICT EMPLOYEES
BY FUNCTION/PROGRAM**

Last 10 Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Office of the General Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Services	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Administrative Services Admin						2.00	1.50	1.50	1.50	1.00
Organizational Services	1.00	1.00	1.50	1.50	2.00					
Human Resources & Risk Mgmt.	6.00	5.00	4.00	4.00	4.50	6.50	4.50	4.50	4.50	4.50
Public Affairs	4.50	4.50	4.00	4.00	3.50	3.50	3.50	3.50	3.50	3.50
Safety	2.00	2.00	1.00	1.00	2.00					
Financial Services	7.00	6.25	6.25	6.25	5.00	5.00	4.00	4.00	4.00	5.00
Utility Billing & Customer Services	7.00	7.75	7.75	7.75	8.00	8.00	8.00	8.00	8.00	8.00
Information Technology Services	4.00	4.00	4.25	4.50	5.00	6.00	6.00	6.00	6.00	6.00
Engineering Services Admin	2.00	2.00	2.00	2.00	3.00	2.00	2.50	2.50	2.50	2.00
Capital & Asset Mgmt	6.00	6.00	6.00	6.00	6.00	8.00	5.00	5.00	7.00	10.00
Asset Management	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00		
Planning & Permitting	8.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	11.00	11.00
Operations Administration	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	1.00	1.00
Field Operations	11.00	11.00	11.00	11.00	11.00	11.00	12.00	12.00	16.00	16.00
Plant Operations	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00
Mechanical Maintenance	13.00	13.00	13.00	13.00	13.00	13.00	14.00	14.00	15.00	16.00
Instrumentation, Controls & Electrical	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	10.00	10.00
Laboratory & Technical Services	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	7.00	7.00
Operations Support Services							5.00	4.00	7.00	3.00
Environmental Services	2.00	2.00	2.00	2.00	2.00					
Total	111.50	110.50	108.75	109.00	112.00	113.00	113.00	113.00	121.00	122.00
Retirees¹	58.00	61.00	63.00	66.00	67.00	69.00	74.00	74.00	84.00	93.00

1. Source: Audited Financial Statement FYE2019. Retirees with medical or dental benefit coverage.

Source: Dublin San Ramon Services District Operating Budget

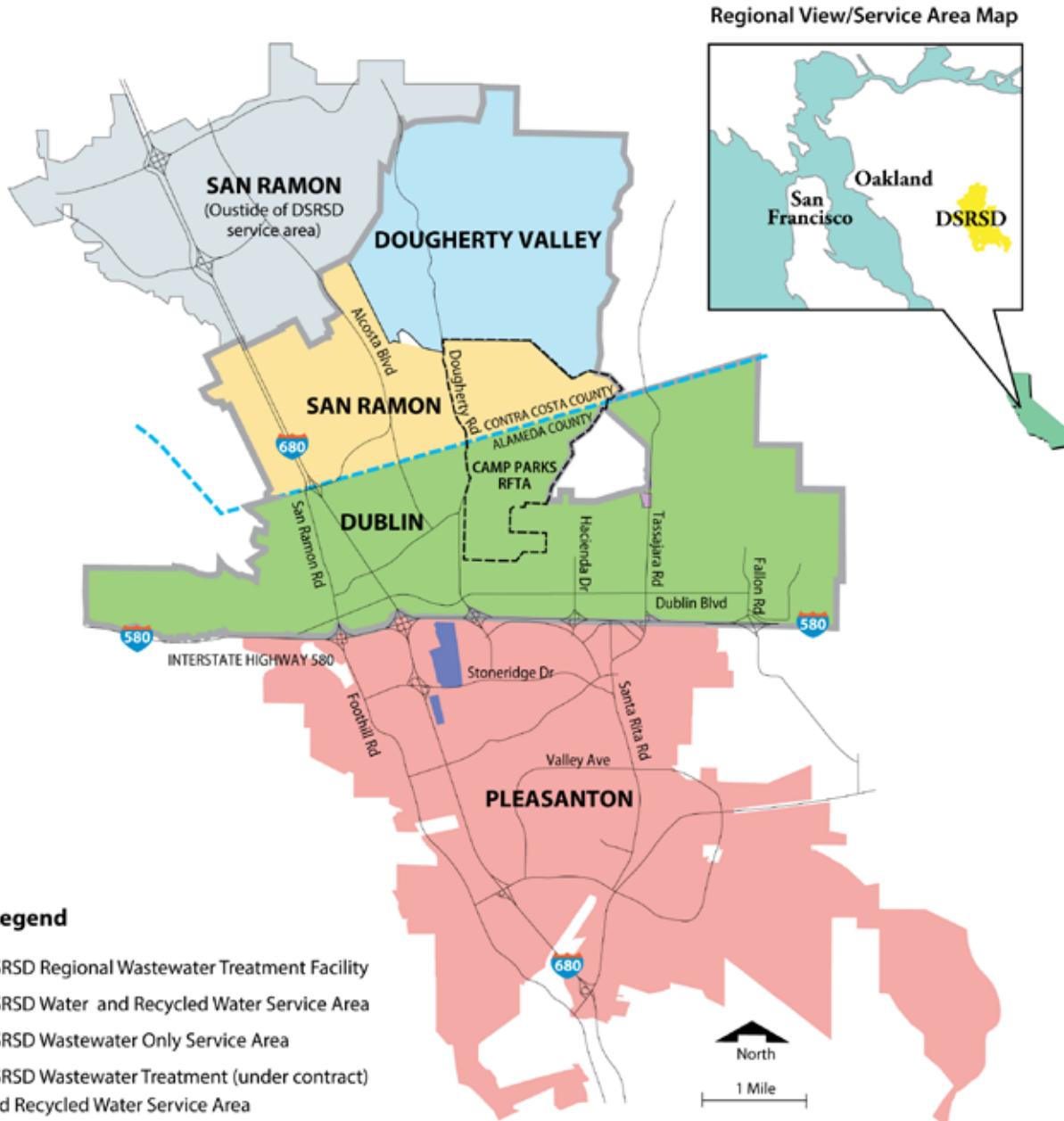
CAPITAL ASSETS BY FUNCTION/PROGRAM

Last 10 Fiscal Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Water										
Miles of potable water mains	281.0	282.0	290.3	298.9	305.1	307.0	307.8	319.0	321.0	331.0
Miles of recycled water mains	55.0	55.0	55.6	60.1	61.1	62.0	63.7	66.7	68.0	69.0
Number of potable water reservoirs	14	14	14	14	14	14	14	14	14	14
Storage capacity potable water (million gallons)	25.4	25.4	27.1	27.1	27.1	27.1	27.1	27.1	27.1	27.1
Number of recycled water reservoirs	2	2	2	2	2	2	2	2	2	2
Storage capacity recycled water (million gallons)	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Wastewater										
Miles of sanitary sewers	186.0	188.0	188.4	200.9	205.0	205.0	206.0	207.0	207.0	219.0
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Treatment capacity (million gallons per day)	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0	17.0

Source: Dublin San Ramon Services District

District Service Area Map



Map Legend

- DSRSD Regional Wastewater Treatment Facility
- DSRSD Water and Recycled Water Service Area
- DSRSD Wastewater Only Service Area
- DSRSD Wastewater Treatment (under contract) and Recycled Water Service Area
- DSRSD Water, Wastewater and Recycled Water Service Area
- - - Alameda Contra Costa County Dividing Line
- - - DSRSD Boundary
- - - Camp Parks (Parks RFTA) Boundary

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DUBLIN SAN RAMON SERVICES DISTRICT

**MEMORANDUM ON INTERNAL CONTROL AND
REQUIRED COMMUNICATIONS**

**FOR THE YEAR ENDED
JUNE 30, 2019**

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DUBLIN SAN RAMON SERVICES DISTRICT
MEMORANDUM ON INTERNAL CONTROL AND
REQUIRED COMMUNICATIONS

For the Year Ended June 30, 2019

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MEMORANDUM ON INTERNAL CONTROL

Board of Directors
Dublin San Ramon Services District
Dublin, California

In planning and performing our audit of the basic financial statements of the Dublin San Ramon Services District (District), California, as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, Board of Directors, others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
November 15, 2019

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REQUIRED COMMUNICATIONS

To the Board of Directors of
Dublin San Ramon Services District
Dublin, California

We have audited the basic financial statements of the Dublin San Ramon Services District (District) for the year ended June 30, 2019. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards.

Significant Audit Findings

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

GASB 83 – *Certain Asset Retirement Obligations* - This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This Statement requires the current value of a government's AROs to annually be adjusted for the effects of general inflation or deflation, and relevant factors that may significantly change the estimated asset retirement outlays. This statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets.

This pronouncement became effective, but did not have a material effect on the financial statements.

GASB 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* - The objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. It requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.

This pronouncement became effective, but did not have a material effect on the financial statements. See Note 7 for additional information.

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

Estimated Net Pension Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net pension assets and liabilities and deferred outflows/inflows of resources are disclosed in Note 10 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Other Post-Employment Benefit Plan (OPEB) Liability and OPEB-Related Deferred Outflows and Inflows of Resources: Management's estimate of the net OPEB liability and deferred outflows/inflows of resources are disclosed in Note 11 to the financial statements and are based on actuarial studies determined by a consultant, which is based on the experience of the District. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Fair Value of Investments: As of June 30, 2019, the District held approximately \$200.2 million of cash and investments as measured by fair value as disclosed in Note 2 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2019. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2019.

Estimate of Depreciation: Management's estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 1E to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not propose any audit adjustments that, in our judgement, could have a significant effect, either individually or in the aggregate, on the District's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated November 15, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information Accompanying the Financial Statements

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
November 15, 2019



TITLE: Authorize Execution of Task Order No. 11 with Zone 7 Water Agency to the Tri-Valley Intergovernmental Reciprocal Services Master Agreement for Tri-Valley Potable Reuse Preliminary Studies and Community Outreach and Education

RECOMMENDATION:

Staff recommends the Board of Directors authorize, by Motion, the General Manager to; 1) execute a Task Order with Zone 7 Water Agency under the Tri-Valley Intergovernmental Reciprocal Services Master Agreement for Tri-Valley Potable Reuse Preliminary Studies and Community Education and Outreach, and 2) make administrative adjustments to the Task Order scope of work, so long as the total financial commitment does not exceed \$250,000.

SUMMARY:

At the July 24, 2019 meeting of the Tri-Valley Water Liaison Committee (Committee) — which includes elected representatives from the cities of Dublin, Livermore, Pleasanton, and San Ramon, Dublin San Ramon Services District (DSRSD), and Zone 7 Water Agency (Zone 7), as well as corporate representation by the California Water Service Company (Cal Water) — the Committee discussed and supported further study of a regional potable reuse project. The Committee determined that joint collaborative efforts by the Tri-Valley water agencies should be undertaken to: 1) further technical and institutional study of potable reuse, 2) continue to evaluate other water supply reliability options, and 3) develop a community education and outreach program to educate the Tri-Valley residents and businesses on the region's water supply challenges and potential solutions. Committee representatives from the cities of Pleasanton and Livermore, DSRSD, and Zone 7 expressed support for joint funding of such efforts. Cal Water, a private investor-owned utility, may later become a partner in sharing the costs of further study.

In December 2014, DSRSD, along with cities of Dublin, Pleasanton, Livermore, and San Ramon, and Zone 7 entered into the Tri-Valley Intergovernmental Reciprocal Services Master Agreement (Agreement). The objective of the Agreement is for the agencies to share among and between themselves resources that support government functions and for joint purchase of equipment and/or supplies or procurement of contracting or consulting services. The intent is to save time and money between the agencies by streamlining processes that are of similar nature. DSRSD has completed seven task orders under the Agreement to date.

Staff, in coordination with the other agencies, have outlined various studies and programs that the Tri-Valley water agencies will collaborate on and jointly fund and manage through a Task Order under the Agreement. Additional background and detail on the Task Order are provided in the attached staff report.

Originating Department: Engineering Services	Contact: J. Zavadil	Legal Review: Not Required
Cost: \$250,000	Funding Source: CIP 16-W009 – 65% Water Replacement (Fund 610) and 35% Water Expansion (Fund 620)	
Attachments: <input type="checkbox"/> None <input checked="" type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input checked="" type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input type="checkbox"/> Other (see list on right)		211 of 225

STAFF REPORT



District Board of Directors
December 17, 2019

Authorize Execution of Task Order No. 11 with Zone 7 Water Agency to the Tri-Valley Intergovernmental Reciprocal Services Master Agreement for Tri-Valley Potable Reuse Preliminary Studies and Community Outreach and Education

BACKGROUND

In May 2018, Dublin San Ramon Services District (DSRSD), California Water Service Company (Cal Water), the cities of Livermore and Pleasanton, and Zone 7 Water Agency (Zone 7) completed the Joint Tri-Valley Potable Reuse Technical Feasibility Study, which demonstrated that it was technically feasible for a joint Tri-Valley Potable Reuse project to meet 7% - 15% of the build-out water demands of the Tri-Valley based on approved General Plans.

The 2019 Water Supply Evaluation Update (2019 WSE Update) completed by Zone 7 in April 2019 reaffirmed and clarified the need to pursue water supply options to enhance long-term water supply reliability for the Livermore-Amador Valley. Potential future water supply, conveyance, and water storage options identified in the 2019 WSE Update include Sites Reservoir, Los Vaqueros Reservoir, potable reuse, short- and long-term water transfers, the California WaterFix (since renamed the Delta Conveyance), and regional desalination.

At the July 24, 2019 meeting of the Tri-Valley Water Liaison Committee (Committee) — which includes elected representatives from the cities of Dublin, Livermore, Pleasanton, and San Ramon, DSRSD, and Zone 7, as well as corporate representation by Cal Water — discussed and supported further study of a regional potable reuse project. The Committee determined that joint collaborative efforts by the Tri-Valley water agencies should be undertaken to: 1) further technical and institutional study of potable reuse, 2) continue to evaluate other water supply reliability options, and 3) develop a community outreach/engagement program to educate the Tri-Valley residents and businesses on the region's water supply challenges and potential solutions. Committee representatives from the cities of Pleasanton and Livermore, DSRSD, and Zone 7 expressed support for joint funding of such efforts. Cal Water, a private investor-owned utility, may later become a partner in sharing the costs of further study.

DISCUSSION

Task Order

As part of its core mission, Zone 7 is responsible for assuring a reliable and sustainable water supply for the Tri-Valley. In fulfillment of this mission, Zone 7 is proceeding with a number of studies and programs, including a regional water demand study, a 2020 update of the Water Supply Evaluation, the Zone 7 2020 Urban Water Management Plan, as well as participation in Sites Reservoir, Los Vaqueros Reservoir Expansion, Delta Conveyance, the Bay Area Regional Desalination Project. Further studies to evaluate a regional potable reuse project will require collaboration, coordination, and consultation among the Tri-Valley water agencies. The funding water agencies ("partners" in this Task Order) desire to work in close partnership on further technical studies in support of a regional potable reuse project as well as a community engagement program on the need to bolster the Tri-Valley's water supply reliability.

The partners intend for the studies and community engagement program to be jointly managed by a project/program management team consisting of staff from each agency.

The Task Order to the Tri-Valley Intergovernmental Reciprocal Services Master Agreement lists the various studies and programs that the partners will collaborate on and jointly fund and manage, and which Zone 7 will be reimbursed for. These studies/programs include:

- Desktop Groundwater Contaminant Mobilization Study
- Groundwater Investigations
- Injection Well Siting Study
- Independent Advisory Panel
- Communications Program
- Other Efforts in Support of a Regional Potable Reuse Project

The scope of work, estimated cost, and a preliminary schedule for each study and program are provided in Attachment A to the Task Order.

The total cost of partners' shared efforts is \$1 million. Although specific tasks, studies, and programs may vary from the amounts shown in Attachment A, the total joint effort will not exceed \$1 million without the execution of a subsequent Task Order or amendment by the participating agencies.

Initially, the four public water agencies — Zone 7, DSRSD, City of Pleasanton, and City of Livermore — will share in costs up to \$250,000 each. These water agencies will encourage Cal Water to seek corporate approval and California Public Utilities Commission approval to participate in costs, up to \$200,000. If Cal Water does participate, the portion of each water agency's contribution will be reduced on a pro-rata basis, depending on the level of Cal Water's participation. A separate agreement may be warranted if Cal Water participates at a later time.

Partner Responsibilities

Zone 7 and the retailers have formed a Steering Committee with representatives from all the agencies to oversee policy issues related to the studies and other program efforts. Additionally, a Project Management Committee consisting of technical staff has been formed to make recommendations on the selection of consultant(s), and the technical work of various studies and programs, with a designated project manager from one of the partner agencies. While Cal Water is not a partner in this Task Order, company representatives will participate in the Steering Committee and the Project Management Committee.

Zone 7 will serve as the Lead Agency, including serving as the contract administrator for consulting services, issuing request for proposals, and awarding consulting contracts.

The representatives on the Steering Committee will agree on a project manager—selected from the partners' staff—who will serve as chairperson of the Project Management Committee. The project manager will facilitate the work of the team and coordinate with all the agencies.

Partners will be actively engaged in the studies and programs, providing any required data to the consultants, attending project and program meetings, providing timely review of draft materials, and providing direction and input to the consultants as part of the Project Management Committee.

Funding

The District's Capital Improvement Program (CIP) Plan and Budget includes the Potable Water Supply Reliability Project (CIP 16-W009) to plan water supply projects that would permanently reduce the District's reliance on the State Water Project. The work under the proposed Task Order will be funded from the Potable Water Supply Reliability Project.

RECOMMENDATION

Staff recommends the Board of Directors authorize, by Motion, the General Manager to; 1) execute a Task Order with Zone 7 Water Agency under the Tri-Valley Intergovernmental Reciprocal Services Master Agreement for Tri-Valley Potable Reuse Preliminary Studies and Community Education and Outreach, and 2) make administrative adjustments to the Task Order scope of work, so long as the total financial commitment does not exceed \$250,000.

Tri-Valley Intergovernmental Reciprocal Services Master Agreement Task Order
Tri-Valley Potable Reuse Preliminary Studies and Community Outreach/Education

Issue Date:	
Partners:	City of Livermore, City of Pleasanton, Dublin San Ramon Services District, and Zone 7 Water Agency
Lead Agency/Administrative Party:	Zone 7 Water Agency
Lead Agency Task Order No.	11
Project Manager:	TBD – Varies based on task/program
Not-to-Exceed Amount:	\$1,000,000, for consulting services for various studies and programs, with a maximum amount of \$250,000 for each partner
Compensation Method:	The cost of consulting services under this Task Order shall be equally shared among the Partners. Within fourteen (14) days of receiving the last invoice each quarter from the consultants, Zone 7 shall provide an invoice to the Partners, which shall be payable within thirty (30) days.
Completion Date:	June 30, 2022
Insurance Requirements:	Partners agree that Zone 7's current insurance coverage is sufficient for the completion of the work under this Task Order.
Scope of Work, Budget, and Schedule:	See Attachment A for the program scope of work, budget, and schedule.

Authorized by:

 Valerie Pryor, General Manager
 Zone 7 Water Agency

 Date

 Marc Roberts, City Manager
 City of Livermore

 Date

 Daniel McIntyre, General Manager
 Dublin San Ramon Services District

 Date

 Nelson Fialho, City Manager
 City of Pleasanton

 Date

Tri-Valley Potable Reuse Preliminary Studies and Community Outreach and Education

Background

In May 2018, the partners completed the Joint Tri-Valley Potable Reuse Technical Feasibility Study, which demonstrated that it was technically feasible for a joint Tri-Valley Potable Reuse project to meet 7% - 15% of the build-out water demands of the Tri-Valley based on approved General Plans for the City of Livermore, the City of Pleasanton, the City of Dublin, and the City of San Ramon.

The 2019 Water Supply Evaluation Update (2019 WSE Update) completed by Zone 7 Water Agency (Zone 7) in April of 2019 reaffirmed and clarified the need to pursue water supply options to enhance long-term water supply reliability for the Livermore-Amador Valley. Potential future water supply, conveyance, and water storage options identified in the 2019 WSE Update include Sites Reservoir, Los Vaqueros Reservoir, potable reuse, short- and long-term water transfers, the California WaterFix (since renamed the Delta Conveyance), and regional desalination.

At the July 24, 2019 meeting of the Tri-Valley Water Liaison Committee—which includes elected representatives from the cities of Dublin, Livermore, Pleasanton, San Ramon, Dublin San Ramon Services District (DSRSD), and Zone 7, as well as corporate representation by the California Water Service Company—discussed and supported further study of a regional potable reuse project. The Committee determined that joint collaborative efforts by the Tri-Valley water agencies should be undertaken to: 1) further technical and institutional study of potable reuse, 2) continue to evaluate other water supply reliability options, and 3) develop a community outreach/engagement program to educate the Tri-Valley residents and businesses on the region's water supply challenges and potential solutions. Committee representatives from the cities of Pleasanton and Livermore, Dublin San Ramon Services District, and Zone 7 expressed support for joint funding of such efforts. The California Water Service Company, a private investor-owned utility, may become a partner in sharing the costs of further study at a later time.

Overview of Task Order

As part of its core mission, Zone 7 is responsible for assuring a reliable and sustainable water supply for the Tri-Valley. In fulfillment of this mission, Zone 7 is proceeding with a number of studies and programs, including a regional water demand study, a 2020 update of the Water Supply Evaluation, the Zone 7 2020 Urban Water Management Plan, as well as participation in Sites Reservoir, Los Vaqueros Reservoir Expansion, Delta Conveyance, the Bay Area Regional Desalination Project. Further studies to evaluate a regional potable reuse project will require collaboration, coordination, and consultation among the Tri-Valley water agencies. The funding water agencies (“partners” in this Task Order) desire to work in close partnership on further technical studies in support of a regional potable reuse project as well as a community outreach/engagement program on the need to bolster the Tri-Valley’s water supply reliability.

The partners intend for the studies and community outreach/engagement program to be jointly managed by a project/program management team consisting of staff from each agency.

This Task Order to the Tri-Valley Intergovernmental Reciprocal Services Master Agreement lists the various studies and programs that the partners will collaborate on and jointly fund and manage, and which Zone 7 will be reimbursed for. These studies/programs include:

- Desktop Groundwater Contaminant Mobilization Study
- Groundwater Investigations
- Injection Well Siting Study
- Independent Advisory Panel
- Communications Program
- Other Efforts in Support of a Regional Potable Reuse Project

The scope of work for the studies and programs are further described in Attachment A – “Potable Reuse: Collaborative Studies and Other Efforts”. The estimated cost for each element is also listed in Attachment A, along with a preliminary schedule. Note that the program scope of work may be modified based on input from consultants and/or the Independent Advisory Panel.

The total cost of partners' shared efforts is \$1 million. Although specific tasks, studies, and programs may vary from the amounts shown in Attachment A, the total joint effort will not exceed \$1 million without the execution of a subsequent Task Order or amendment by the participating agencies.

Initially, the four public water agencies—Zone 7, DSRSD, City of Pleasanton, and City of Livermore—will share in costs up to \$250,000 each. These water agencies will encourage the California Water Service Company to seek corporate approval and California Public Utilities Commission approval to participate in costs, up to \$200,000. If the California Water Service Company does participate, the portion of each water agency's contribution will be reduced on a pro-rata basis, depending on the level of the California Water Service Company's participation. A separate agreement may be warranted if the California Water Service Company participates at a later time.

Partner Responsibilities

Zone 7 and the retailers have formed a Steering Committee with representatives from all the agencies to oversee policy issues related to the studies and other program efforts. Additionally, a Project Management Committee consisting of technical staff has been formed to make recommendations on the selection of consultant(s), and the technical work of various studies and programs, with a designated project manager from one of the partner agencies. While California Water Service Company is not a partner in this Task Order, company representatives will participate in the Steering Committee and the Project Management Committee.

Zone 7 will serve as the Lead Agency, including serving as the contract administrator for consulting services, issuing RFP's, and awarding consulting contracts.

The representatives on the Steering Committee will agree on a project manager—selected from the partners' staff—who will serve as chairperson of the Project Management Committee. The project manager will facilitate the work of the team and coordinate with all the agencies.

Partners will be actively engaged in the studies and programs, providing any required data to the consultants, attending project and program meetings, providing timely review of draft materials, and providing direction and input to the consultants as part of the Project Management Committee.

The cost of consulting services shall be equally shared among the Partners. Within fourteen (14) days of receiving the last invoice from the consultants each quarter, Zone 7 shall provide an invoice to the Partners, which shall be payable within thirty (30) days. Zone 7 shall track all expenditures associated with the consulting services and provide quarterly summaries to the Partners.

Timing

The work under this task order is anticipated to be completed by June 30, 2022.

Insurance

No special requirements are associated with this Task Order. Parties agree that Zone 7's current insurance coverage is sufficient for Zone 7's completion of the work under this Task Order as the Lead Agency.

Non-Exclusive Agreement

This Task Order is based on the Tri-Valley Intergovernmental Reciprocal Services Master Agreement signed and dated on December 4, 2014. All other items not mentioned in this Task Order shall follow the Tri-Valley Intergovernmental Reciprocal Services Master Agreement and the associated requirements in Attachment B of the said agreement, including but not limited to, indemnification.

ATTACHMENT A

Potable Reuse: Collaborative Studies and Other Efforts

Program Scope of Work, Work Plan, and Budget

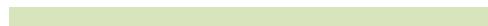
POTABLE REUSE STUDIES & OTHER EFFORTS

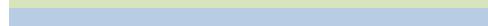
(as of Dec. 9, 2019)

QUARTER	2019		2020				2021				Estimated Total Consultant Cost	Funding	Start	End
	3rd	4th	1st	2nd	3rd	4th	1st	2nd	3rd	4th				
Regional Water Demand Study														
Regional Demand Study											\$ 186,000	Zone 7	Nov-19	Sep-20
Regional Water Supply Updates														
Conjunctive Use Study											\$ 200,000	Zone 7	Jan-20	Jun-20
2021 Water Supply Evaluation Update													Jun-20	Dec-20
2020 Urban Water Management Plan											N/A	Zone 7	Jul-20	May-21
Groundwater/Raw Water Augmentation														
Chain of Lakes Studies/Plans														
- DVWTP Treatability Study ^a (WQTS)											\$ 24,500	Zone 7	Aug-19	Nov-19
- COLs Hydraulic Modeling/Water Balance ^b											\$ 100,000	Zone 7	Jan-20	Dec-20
Desktop GW Contaminant Mobilization Study											\$ 100,000	Joint	Apr-20	Dec-20
Groundwater Investigations (e.g., leaching study, tracer study)											\$ 400,000	Joint	Jan-21	Dec-21
Injection Well Siting Study											\$ 100,000	Joint	Oct-20	Jun-21
Communications											\$ 200,000	Joint	Mar-20	Dec-21
Independent Advisory Panel											\$ 100,000	Joint	Oct-20	Dec-21
Other Efforts (e.g., institutional analysis, grants, etc.)											\$ 100,000	Joint	Oct-20	Dec-21
											\$ 1,000,000	Total Jointly-Funded Costs		

a. This is part of the Chain of Lakes Pipeline Project. Since one of the possible uses of the pipeline is to convey purified water to the DVWTP, the study also looks at the impacts of purified water on the DVWTP's ability to treat possible blended supply sources.

b. This is part of the Chain of Lakes Master Plan effort, and will look at how various uses of the lakes could be accommodated.

 In progress/to be completed

 Planned

 Decision points for continuing into next phase.

JOINTLY FUNDED POTABLE REUSE STUDIES AND OTHER EFFORTS*

(as of December 9, 2019)

TASK	DESCRIPTION	ESTIMATED CONSULTANT COST
Desktop GW Contaminant Mobilization Study	A consultant will evaluate the potential for groundwater contaminant mobilization if purified water is introduced to groundwater, and identify potential mitigation strategies. This could involve sampling of native groundwater and prediction of the water quality of purified water, geochemical analysis of soil samples, and evaluation of existing groundwater quality and well operations data. A desktop geochemical model (e.g., using Geochemist's Workbench software) will be used.	\$100,000
Groundwater Investigations (e.g., leaching study, tracer study)	Building on the results of the desktop study, a consultant will complete a field and laboratory study to better characterize the potential for contaminant mobilization and characterize the suitability of various locations for the siting of injection wells. Core samples will be collected from the groundwater basin and laboratory experiments will be conducted. A tracer study to evaluate travel times may also be completed.	\$400,000
Injection Well Siting Study	A consultant will guide site selection for potential injection wells through a detailed analysis of the groundwater basin's hydrogeology, expected travel time to production wells, infrastructure proximity and availability, land area to support construction and operation of the injection wellfield/s, optimization of Zone 7's salt management strategies, impacts to delivered water quality, etc. This will be coordinated with other related efforts being conducted over 2020/2021 (e.g., Contaminant Mobilization Study and Zone 7's Well Implementation Plan Update).	\$100,000
Communications	A consultant will develop a strategic plan for consistent regional communications on issues related to Tri-Valley water supply reliability, including the evaluation of options such as potable reuse. The consultant would also provide support in developing the appropriate materials, coordinating efforts amongst retailer and Zone 7 communications staff, conducting workshops, and other related efforts as-needed.	\$200,000
Independent Advisory Panel	A consultant will convene and facilitate a committee comprising technical, regulatory, and environmental experts in the area of potable reuse to address questions regarding project feasibility and optimization as well as addressing public concerns regarding safety etc. This body would provide an unbiased perspective, and would provide recommendations on next steps for the project after various efforts are completed in 2020 and 2021. The budget will also cover the participation of panelists (e.g., travel).	\$100,000
Other Efforts (e.g., institutional analysis, grants, etc.)	This item covers other efforts necessary to advance potable reuse, including tracking of grant opportunities and preparation of grant materials, institutional analysis to identify and evaluate potential arrangements among the agencies, etc.	\$100,000
TOTAL		\$1,000,000

**Scope and costs may be modified based on discussions with consultants and advice from the Independent Advisory Panel.*



TITLE: Selection of President and Vice President of the Board of Directors for 2020

RECOMMENDATION:

Staff recommends the Board of Directors select and approve, by two (2) separate Motions, first the President and then the Vice President of the Board, and that these appointments become effective immediately and run through the next selection of Board officers scheduled for December 2020.

SUMMARY:

Each year, typically at the first meeting in December, but in an election year at the first meeting after the new Board is seated, the Board elects from its members its President and Vice President for the ensuing term. The Board has adopted a policy on the election of its officers (Attachment 1). In accordance with that policy, Vice President Edward Duarte would be next in line for the office of President and Director Ann Marie Johnson would be next in line for the office of Vice President. A summary of recent Board officers is also included for reference (Attachment 2).

Traditionally, the term for the officers begins immediately upon the Board's action in this matter and runs through the next selection of officers in December 2020.

Originating Department: Administrative Services	Contact: N. Genzale	Legal Review: Not Required
Cost: \$0	Funding Source: N/A	
Attachments: <input type="checkbox"/> None <input type="checkbox"/> Staff Report <input type="checkbox"/> Resolution <input type="checkbox"/> Ordinance <input type="checkbox"/> Task Order <input type="checkbox"/> Proclamation <input checked="" type="checkbox"/> Other (see list on right)	Attachment 1 – Election and Rotation of Board Officers policy (P100-19-3) Attachment 2 – Listing of Recent Board Officers	222 of 225



Policy No. P100-19-3	Type of Policy: Board Business
Policy Title: Election and Rotation of Board Officers	
Policy Description:	Election of Board President and Vice President on District Board

Approval Date: 4/7/2015	Last Review Date: 2019
Approval Resolution No.: 19-15	Next Review Date: 2023
Rescinded Resolution No.: 45-04	Rescinded Resolution Date: 8/17/2004

It is the policy of the Board of Directors of Dublin San Ramon Services District:

1. The election of Board officers, (President, Vice President), shall take place annually: The President shall be elected first, the Vice President second, each by separate motion.
2. The election of Board officers shall occur on:
 - a. In an election year, at the first regular Board Meeting after elected Boardmembers are sworn in.
 - b. In a non-election year, at the first regular Board meeting in December.
3. The President and Vice President must have been elected to the Board of Directors rather than appointed.
4. Eligibility for the office of President and Vice President occurs twelve (12) months following first election to the Board of Directors. (Assuming continuous service since first election.)
5. **PRESIDENT:**
 - a. The Vice President is the President-elect under normal rotation.
 - b. The elected member who has served the longest on the Board (in continuous service) without ever serving as President and who meets the requirements Nos. 3 and 4 above, shall rotate to the Presidency.
 - c. If all elected members of the Board have been President, the elected member who has served the longest on the Board (in continuous service) since last being President, and who meets the requirements Nos. 3 and 4 above, shall rotate to the Presidency.

Policy No. P100-19-3

Policy Title: Election and Rotation of Board Officers

6. VICE PRESIDENT:

- a. When the position of the President is filled the elected member next in line shall be rotated to the position of Vice President in accordance with criteria 6(b) and 6(c).
- b. The elected member of the Board of Directors who has served longest on the Board (in continuous service) without ever serving as President and who meets requirements Nos. 3 and 4 above, shall rotate to the Vice Presidency.
- c. If all elected members of the Board have been President, the elected member who has served the longest on the Board (in continuous service) since last being President, and who meets requirements Nos. 3 and 4 above, shall rotate to the Vice Presidency.

7. If no member meets criteria 3, 4, 5, or 3, 4, and 6, or if there are members whose eligibility criteria are the same, then succession shall be determined by which member has served longest on the Board (in continuous service). If a tie still exists, the elected member who received the greatest number of votes at their last election shall be given preference in the rotation.

Policy is current and no changes need to be adopted by the Board of Directors. <u>Status Quo Chronology:</u>	
Date Adopted:	
April 7, 2015	
Reviewed by Committee or Board:	Date:
Board	October 1, 2019

LISTING OF RECENT BOARD OFFICERS

Year	President	Vice President
2019	Misheloff	Duarte
2018	Vonheeder-Leopold	Misheloff
2017	Halket	Vonheeder-Leopold
2016	Howard	Halket
2015	Duarte	Howard
2014	Vonheeder-Leopold	Duarte
2013	Benson	Vonheeder-Leopold
2012	Halket	Benson
2011	Howard	Halket
2010	Hansen	Howard
2009	Scannell	Hansen / Ford
2008	Halket	Scannell
2007	Howard	Halket
2006	Hansen	Howard